ESTIMATES

Canada Customs and Revenue Agency

Performance Report

For the period ending
March 31, 2002

Canada

The Estimates Documents

Each year, the government prepares Estimates in support of its request to Parliament for authority to spend public monies. This request is formalized through the tabling of appropriation bills in Parliament.

The Estimates of the Government of Canada are structured in several parts. Beginning with an overview of total government spending in Part I, the documents become increasingly more specific. Part II outlines spending according to departments, agencies and programs and contains the proposed wording of the conditions governing spending which Parliament will be asked to approve.

The *Report on Plans and Priorities* provides additional detail on each department and its programs primarily in terms of more strategically oriented planning and results information with a focus on outcomes.

The *Departmental Performance Report* provides a focus on results-based accountability by reporting on accomplishments achieved against the performance expectations and results commitments as set out in the spring *Report on Plans and Priorities*.

The Estimates, along with the Minister of Finance's Budget, reflect the government's annual budget planning and resource allocation priorities. In combination with the subsequent reporting of financial results in the Public Accounts and of accomplishments achieved in Departmental Performance Reports, this material helps Parliament hold the government to account for the allocation and management of funds.

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Foreword

In the spring of 2000, the President of the Treasury Board tabled in Parliament the document "Results for Canadians: A Management Framework for the Government of Canada". This document sets a clear agenda for improving and modernising management practices in federal departments and agencies.

Four key management commitments form the basis for this vision of how the Government will deliver their services and benefits to Canadians in the new millennium. In this vision, departments and agencies recognise that they exist to serve Canadians and that a "citizen focus" shapes all activities, programs and services. This vision commits the Government of Canada to manage its business by the highest public service values. Responsible spending means spending wisely on the things that matter to Canadians. And finally, this vision sets a clear focus on results – the impact and effects of programs.

Departmental performance reports play a key role in the cycle of planning, monitoring, evaluating, and reporting of results through ministers to Parliament and citizens. Departments and agencies are encouraged to prepare their reports following certain principles. Based on these principles, an effective report provides a coherent and balanced picture of performance that is brief and to the point. It focuses on outcomes - benefits to Canadians and Canadian society - and describes the contribution the organisation has made toward those outcomes. It sets the department's performance in context and discusses risks and challenges faced by the organisation in delivering its commitments. The report also associates performance with earlier commitments as well as achievements realised in partnership with other governmental and non-governmental organisations. Supporting the need for responsible spending, it links resources to results. Finally, the report is credible because it substantiates the performance information with appropriate methodologies and relevant data.

In performance reports, departments and agencies strive to respond to the ongoing and evolving information needs of parliamentarians and Canadians. The input of parliamentarians and other readers can do much to improve these reports over time. The reader is encouraged to assess the performance of the organisation according to the principles outlined above, and provide comments to the department or agency that will help it in the next cycle of planning and reporting.

This report is accessible electronically from the Treasury Board of Canada Secretariat Internet site: http://www.tbs-sct.gc.ca/rma/dpr/dpre.asp

Comments or questions can be directed to:

Results-based Management Directorate
Treasury Board of Canada Secretariat
L'Esplanade Laurier
Ottawa, Ontario K1A OR5

OR to this Internet address: rma-mrr@tbs-sct.gc.ca

An Invitation to Rate *our Performance Report*

After reading **Account*ability***, please tell us what you think. We welcome all suggestions for improvement. Please provide your comments by completing the evaluation form on our Web site, www.ccra.gc.ca/annualreport, or write to us at:

Corporate Governance and Accountability Division
Corporate Planning, Governance and Balanced Scorecard Directorate
Canada Customs and Revenue Agency
6th Floor, 555 MacKenzie Avenue, Ottawa, ON K1A 0L5

For more information, contact Basia Ruta, Director General, Corporate Planning, Governance and Balanced Scorecard Directorate, Finance and Administration Branch, by telephone at (613) 954-6082 or by email at: basia.ruta@ccra-adrc.gc.ca

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Canada Customs and Revenue Agency

Performance Report

For the period ending
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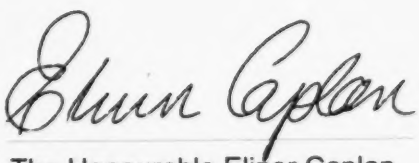

The Honourable Elinor Caplan
Minister of National Revenue

This Performance Report is identical in content to the Canada Customs and Revenue Agency's 2001-2002 Annual Report. The Minister of National Revenue tables the CCRA's Annual Report in Parliament pursuant to the requirements of the *Canada Customs and Revenue Agency Act*. The Performance Report and the CCRA's Annual Report contain the same comprehensive performance information and an assessment by the Auditor General of Canada of the fairness and reliability of that information, as well as the opinion of the Auditor General of Canada on the CCRA's financial statements. For more information on the CCRA's Annual Report, visit the CCRA's Web site at www.ccra.gc.ca, or write to the Corporation Governance and Accountability Division, Finance and Administration Branch, Canada Customs and Revenue Agency, Ottawa, Canada K1A 0L5.

CCRA Performance Report
2001-2002 Annual Report to Parliament

More Ways to Serve You!
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Canada

Account*ability*, the ongoing title of our annual performance reports to Parliament, embodies two key themes: **account** and ***ability***. **Account** represents the Canada Customs and Revenue Agency's (CCRA's) declaration of what we have accomplished following our transition to agency status and, in the case of this report, in our second year as an agency. ***Ability*** symbolizes the capacity of the CCRA's workforce to realize the promise of agency status. In both themes, a common thread emerges: that teamwork is essential to both the successes realized to date and to achieving the strategic agendas set out in our corporate business plans. Underpinning these themes is a strong commitment to being a connected, learning organization—where we work together to reflect on our experiences, both successes and failures, and on new ideas, knowledge, and insights to continually improve our performance.

This year, **Account*ability*** comprises two volumes. The *CCRA Performance Report* provides an agency-wide overview of our program delivery results, and summaries of our performance in each of the CCRA's five business lines against the objectives set out in our 2001-2002 to 2003-2004 *Corporate Business Plan*. (A more comprehensive discussion of our performance by business line is available on-line at www.ccra.gc.ca/annualreport.) The second volume, *CCRA Financial Statements*, provides the financial exhibits for our operations and responsibilities in 2001-2002. It also includes additional financial information to meet government-wide performance reporting requirements.

Message from the *Minister*

It is with pride that I table the CCRA's second annual report to Parliament. Since becoming the Minister of National Revenue in January 2002, I have had the opportunity to work in an organization that has embarked on an exciting journey of transformation.

In its first two years as an agency, the CCRA has laid down a solid foundation for significant changes to how we contribute to the social and economic well-being of all Canadians by promoting compliance with Canada's tax, trade, and border laws.

I am very impressed by the accomplishments and the level of dedication of the CCRA employees who serve Canadians across the country. In the hours, days, and months following the tragic events of September 11, our employees were, at all levels, professional, competent, and responsive in meeting the requirements for heightened security at our border. Our customs officers exhibited compassion in processing thousands of anxious and stranded U.S. travellers. Senior management showed resolve and determination in instituting measures to increase security so that legitimate travellers and commercial shipments could be processed as expeditiously as possible.

Despite these unprecedented challenges, our employees are steadfast in maintaining the high level of service that Canadians expect for all our business activities. We continue to show leadership in making new services available on-line, while collecting over $300 billion in tax revenues to support many government programs.

Looking ahead at the coming year, I am excited about a number of critical challenges. I believe securing our borders and making the movement of people and goods more efficient must remain a key priority. The CCRA is committed to implementing the innovative programs in the Customs Action Plan and the Smart Border Declaration with the United States. We are also pushing forward with the Future Directions initiative.

Our goal is to be recognized as an organization that meets the many challenges of the 21st century with innovation, responsiveness, and integrity; an organization that is committed to providing the excellent service that Canadians expect and deserve. We know that there is still more work to be done, and we are setting our sights high to earn Canadians' confidence and respect.

Elinor Caplan
Minister of National Revenue

Foreword by the *Chair*

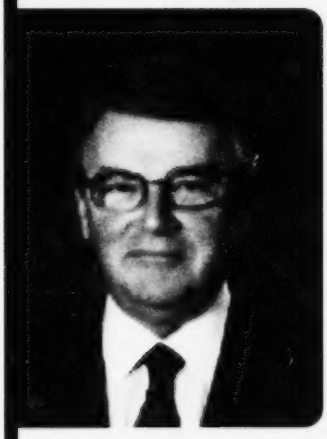
As I reflect on the vision for management excellence that has guided us since becoming an agency, and look at what has been accomplished during the CCRA's first two years of operation, I am proud to be part of such a dynamic evolution. My Board of Management colleagues and I have witnessed the great strides that can be made when management and staff have a genuine desire to work together as a team, toward a common goal.

During the past year, the CCRA has faced numerous challenges, both from a program perspective and in moving this unique federal institution forward, building on the strengths of both the public and private sectors. Our ability to meet these challenges and seize new opportunities is due to a foundation of sound management practices and the flexibility to adopt innovative approaches that are governed by values rather than rules. We have, for example, expanded our management structure to reflect our commitment to leadership in the CCRA and to put more decision-making in the hands of our managers.

There has been a marked increase in public expectations for enhanced accountability from corporations and government alike. We must continue to demonstrate concrete progress in delivering the best possible services for the tax dollars entrusted to us. Our credibility rests on having in place proper plans, appropriate controls, and an outcome-oriented measurement regime, supported by a willingness to be forthcoming and transparent in reporting our results to Canadians.

Although the Agency is still in its infancy, we are beginning to reap the benefits of innovation. We are learning new roles and responsibilities on our transformation journey, while meeting the daily demands of our complex and changing environment.

My colleagues and I look forward to continuing to oversee this transformation and provide stewardship of the CCRA. These are exciting times, and we are pleased to play a role in fulfilling the Agency's service commitment to Canadians.



Michael L. Turcotte
Chair, Board of Management

Management's Statement of Responsibility for Performance Information

The Canada Customs and Revenue Agency's *Annual Report* for the year ending March 31, 2002, was prepared under the direction of the Minister of National Revenue and the Commissioner, supported by the CCRA's Board of Management. The *Canada Customs and Revenue Agency Act* requires that an annual report be tabled in Parliament. This report must include information about the CCRA's performance on objectives established in its 2001-2002 to 2003-2004 *Corporate Business Plan*. It must also include an assessment by the Auditor General of Canada of the fairness and reliability of that information. It is not the role of the Auditor General of Canada to assess or comment on the CCRA's actual performance.

Management is responsible for the accuracy and completeness of information in the report. To fulfil this responsibility, management maintains financial and management control systems and practices that provide reasonable assurance that the information is accurate and complete. Some of the performance information is based on management's best estimates and judgments. In some instances, as indicated in the report, management used new categories of information that do not yet meet the CCRA's normal expectations for completeness and accuracy. However, this is the best information currently available, and management considers it appropriate to our circumstances.

To ensure an enhanced level of assurance, Internal Audit and Program Evaluation conduct independent reviews of various aspects of the CCRA's performance information. In addition, the Board of Management's Audit Committee—which oversees management's responsibilities for maintaining adequate internal control and financial performance reporting systems—meets with internal auditors on a regular basis. This committee recommends the *Annual Report* to the Board for subsequent approval by the Minister.

The *CCRA Performance Report* contains the CCRA's performance information, and includes the assessment of the Auditor General of Canada (see page 1-118). Financial information reported in this volume is consistent with the audited CCRA financial statements contained in the second volume of this Annual Report, except for business line spending, as explained on page 1-36.

Stephen Rigby
Chief Financial Officer and Assistant Commissioner
Finance and Administration Branch

About Account*ability*

Account*ability* is the ongoing title of our annual performance reports to Parliament. Our second annual report builds on last year's foundation, demonstrating the CCRA's commitment to be clear and transparent in reporting to Canadians about the results we are achieving. It forms the basis for taking stock of our progress midway through our first five years as an agency, and explains how, as a learning organization, we are building on our knowledge and experience to provide high-quality services to Canadians at affordable costs.

Account*ability* is a permanent record of the dollars we have spent and the results we have achieved in working to fulfil our mission and meet the strategic change agenda set out in our 2001-2002 to 2003-2004 *Corporate Business Plan*, the companion document to this *Annual Report*. This first volume provides both a high-level, agency-wide overview of our program delivery results, and more detailed summaries of our performance in each of our five business lines. (A more comprehensive discussion of our performance by business line is available on-line at www.ccra.gc.ca/annualreport.) The second volume of this report, *CCRA Financial Statements*, provides the financial information for our operations and responsibilities in 2001-2002.

The CCRA's expected outcomes

Within the context of our mission and strategic direction, we have identified two strategic outcomes that represent the ultimate results we are seeking as an organization: **Compliance** – that Canadians comply with tax, trade, and border legislation; and **Innovation** – that the CCRA is a leading-edge service organization. These two strategic outcomes are supported by six intermediate-level outcomes that have a clear impact on Canadians. Each of our business lines contributes to one or more of these outcomes:

1. Canadians pay their fair share of taxes and the tax base is protected.
2. Canadians receive their rightful share of entitlements.
3. Canadians' health, safety, security, and business interests are protected, and Canada's economic growth is supported, through responsible border and trade management.
4. Canadians receive an impartial and timely review of contested decisions through our redress system.
5. Provinces/territories and other government departments rely on the CCRA as a key service provider.
6. Performance of our business services and operations is maximized through modern and innovative management approaches.

Of these six intermediate outcomes, the last two fall within our innovation agenda, which is the subject of a multi-year plan we are in the midst of implementing, and which has been refined since we first became an agency. Our innovation agenda includes four change objectives, further elaborated in our 2001-2002 to 2003-2004 *Corporate Business Plan*: transformation of our core business for better service delivery; human resources reform and renewal; administrative reform and renewal; and transparent management for results. We are reporting our year-two progress against our change agenda, building on last year's performance results. This milestone is particularly relevant, as realizing our change agenda is essential to achieving real gains in preparation for our five-year review by Parliament.

The four other outcomes above relate to our core, day-to-day operations. Sustaining an appropriate level of performance year in and year out against the expectations we have established for these four outcomes remains the primary focus for our business lines.

To assess our performance in achieving our six intermediate outcomes for innovation and core operations, we have established 34 anticipated results that are aligned with the strategic goals and objectives set out in our 2001-2002 to 2003-2004 Corporate Business Plan. Since that plan, we have defined strategic and intermediate outcomes for the

Agency and integrated them with our corporate goals and objectives in line with the Government's commitment to report on results for Canadians. Exhibit 2 (see page 1-22) illustrates the integrated framework we are using as a basis for accountability against our 2001-2002 to 2003-2004 *Corporate Business Plan* objectives. Our most recent Corporate Business Plan, the Summary of which was tabled in Parliament in March 2002, provides further detail on our Strategic Framework for Planning and Reporting.

Rating our performance

With **Account*ability*,** we are reporting on our performance at two levels: agency-wide, and by business line. We use a performance report card system to align anticipated results with expected outcomes by business line, identifying the actual results achieved and the indicators we use to assess our performance. Our overall assessment of ratings reflects our best judgment of our performance and the quality of our data, based on a combination of quantitative and qualitative factors. We rate each anticipated result and show whether our performance met, mostly met, or did not meet the target. We also rate the quality of our performance information according to whether the data are considered good, reasonable, or weak. This dual rating system uses colour-coded symbols where squares indicate our performance and circles indicate the quality of our data.

In assessing our performance for 2001-2002, we use a range of indicators including survey results, statistical samples, and relevant business volumetrics. In some cases, we rely on estimates to get a rough, but useful sense of a performance trend. Over time, these estimates provide an indication of how well the CCRA is performing at promoting compliance, within certain parameters. In other cases, robust performance indicators are not yet in place, or the supporting data are inherently too imprecise to draw firm conclusions, but represent the best available information at this time.

Improvements in how we report our performance

Building on last year's foundation we have made the following enhancements:

- ✓ We have expanded the *CCRA Performance Report* to provide more context to our performance story. For example, we now include a performance snapshot for each business line and report on our progress against the 2000-2001 Road Ahead.
- ✓ We have increased our focus on innovation. We are reporting more clearly on our four change objectives, at a mid-point in our first five years as an agency.
- ✓ We include comparisons between this year's and last year's data, as well as graphs and charts to more clearly illustrate our results.
- ✓ We clarify the meaning of our expected outcomes and anticipated results, include a more complete set of targets, and define the success criteria we use to assess our performance.
- ✓ We provide a more comprehensive discussion of our performance by business line on our Web site, which includes a new schedule that showcases the work we do with our partners.
- ✓ We provide a better portrayal of our partners' contribution to results we have achieved in support of our shared outcomes.
- ✓ We clearly identify performance drivers—the external or internal factors or events that we believe have an important impact on the CCRA's ability to meet its success criteria.
- ✓ We include supplementary financial information in the *CCRA Financial Statements* to meet Departmental Performance Reporting requirements.

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Executive Summary

INTRODUCTION

Account*ability* tells our performance story for the 2001-2002 reporting year. Midway through our first five years as an agency, we are taking stock of our progress towards achieving the full potential of our unique status to deliver on our mission to Canadians.

We became an agency to provide more affordable, timely, accessible, and better quality service to Canadians, to forge stronger relationships with our partners, and to realize operational efficiencies. In short, we want to make a difference. We have embarked on a far-reaching innovation program to transform our business, keeping pace with changes in technology, business and management practices, government priorities, and Canadians' expectations.

We became an agency to provide better service to Canadians and to forge stronger relationships with our partners.

We have accomplished a great deal, although not as quickly as we had planned in all areas. We gained some critical insights, perhaps the most important relating to how we can realize meaningful change that cuts across the fabric of our agency. Simply put, it takes more than a year to put all the enablers in place that provide the springboard for significant breakthroughs in performance.

Creating a dramatic culture shift, while effectively managing the toll that change can take on our employees, requires time and an unwavering focus on our ultimate objectives. We must, however, remember that we are working toward a solid deadline, Parliament's five-year review of our success in meeting Canadians' expectations.

The tragic events of September 11 were a true test of how fit and responsive we are as an organization, in our ability to adjust quickly to completely unknown territory. Our results show that the foundation we established for our change agenda enabled us to respond swiftly and effectively, while continuing to deliver on our core agenda of promoting compliance.

This Annual Report allows us to take a step back, examine our overall performance, and ensure that we are headed in the right direction. We have consulted with many businesses and stakeholders, and they confirm that we are on track. Still, there are areas where we need to improve, and Canadians' expectations for our performance are higher than when we first became an agency.

While there are still many new initiatives that we could introduce to further our change agenda, we have decided at this point in our journey to focus on finishing the work that Canadians will recognize as making the right difference. We are committed to getting the job done well, and to sharing our experience and the lessons we learn along the way with our colleagues. Guided by our Minister and Board of Management, we will continue to transform the CCRA, while balancing the need to ensure the highest possible performance in our core operations day to day, within the context of our funding base.

WHO WE ARE

In becoming an agency, our core mission of promoting compliance with Canada's tax, trade, and border legislation and contributing to the social and economic well-being of Canadians did not change. However, we gained flexibilities in how we operate. This allows us to introduce innovations to improve service delivery, realize efficiencies in our internal processes, and pursue more effective partnerships and new business opportunities with the provinces and territories to eliminate duplication.

The CCRA plays a critical role in promoting the social and economic well-being of people across Canada. We are a diverse, complex, $3 billion-plus operation employing almost a quarter of the Public Service of Canada. In 2001-2002, we collected over $300 billion in tax revenue, or about $1.2 billion on average for every working day. These revenues included over $40.1 billion on behalf of the provinces, territories, and First Nations.

We are a diverse, complex, $3 billion-plus operation employing almost a quarter of the entire Public Service of Canada.

We served over 102 million travellers, and processed 10.8 million commercial releases through over 480 customs service locations. We facilitated the interests of thousands of Canadian businesses internationally, and made benefit and credit payments worth over $11 billion to more than 10.4 million Canadians during the year. We processed over 23 million tax returns for individuals and trusts, and another 1.6 million for corporations. We attended to close to 2.5 million businesses that regularly remit GST and HST. Recently, we corrected a long-standing error in the preparation of information on provincial income tax allocation that had resulted in overpaying some provinces about $3.4 billion cumulatively for the 1993-1999 tax years.

We have also pursued an aggressive change agenda that includes Future Directions, an extensive consultations initiative to review our current services, programs and relationships with key client groups: small and medium enterprises, large businesses, individuals and benefits recipients, and charities. We have continued to take a strong leadership role in the implementation of Government On-Line—cementing Canada's first-place ranking in e-government.

We have sought to improve our accountability for the services we provide to other government departments and our provincial and territorial partners. By providing high-quality services at lower costs to these partners, we earn new business, which leads to less duplication of services and improved compliance by business with tax and customs laws.

Over the 2001-2002 reporting year, we continued to strive to provide the best possible service supported by responsible enforcement, within the constraints of our funding envelope. At the same time, we responded in a timely and coherent manner to significant unforeseen challenges in our operating environment.

OUR OVERALL PERFORMANCE

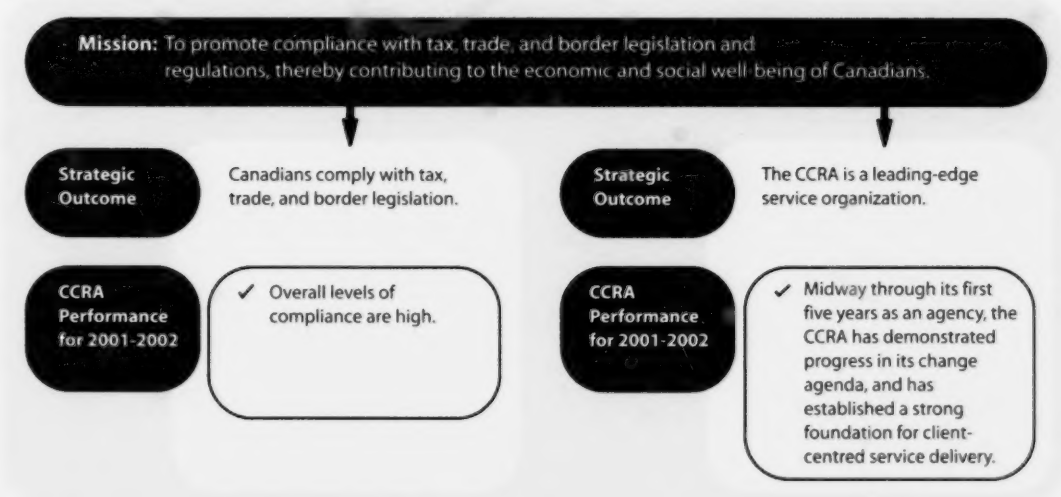
On balance, we believe we have met the high expectations set out in our 2001-2002 to 2003-2004 *Corporate Business Plan* that support our mission, in many cases equalling or surpassing our performance last year and addressing many of the areas we identified that needed improvement. At the same time, in some areas we have not yet reached the performance standards we are seeking and must improve.

Globally, our performance in delivering on our two strategic outcomes for our business is of paramount importance, as positioned by our *Corporate Business Plan*:

- Canadians comply with tax, trade, and border legislation, which constitutes our day-to-day core business.
- The CCRA is a leading-edge service organization, which encompasses our change agenda to improve our operations and services, as outlined in our *Corporate Business Plan*.

Exhibit 1 provides an assessment of our performance against these two outcomes.

Exhibit 1: Performance Against Our Strategic Outcomes



In terms of our performance against the first strategic outcome, we expect overall levels of compliance to remain high. We continue to achieve this strategic outcome. Our assessment of the main indicators of compliance in filing, registration, border, remittance, and reporting suggests that the vast majority of Canadian individuals and businesses comply with tax, trade, and border laws. We have achieved year-over-year improvements for most compliance indicators, building on the already strong base of the previous year.

For the second strategic outcome, we expect client-centred service delivery to be enhanced through effective and timely implementation of the CCRA's change agenda. Midway through our first five years as an agency, we continue to make solid progress in the change agenda we embarked upon when we became an agency and further refined in our 2001-2002 to 2003-2004 *Corporate Business Plan*. We have put in place the enablers for important change in how we deliver our services. These will allow our clients and stakeholders to start seeing the results at the front line.

For more information on the CCRA's performance against its two strategic outcomes, see Exhibit 5 on page 1-25 and Exhibit 6 on page 1-28.

PERFORMANCE HIGHLIGHTS

The following section presents performance highlights across our business lines, aligned with our two strategic outcomes: **Compliance –** that Canadians comply with tax, trade, and border legislation; and **Innovation –** that the CCRA is a leading-edge service organization. In several areas, we have achieved some excellent results or notable successes. In others, where we have not met or mostly not met the expectations we established in our 2001-2002 to 2003-2004 *Corporate Business Plan*, action to address shortcomings is either being taken, or plans to do so are being developed.

A complete summary of our performance across all business lines is provided in "Schedule A – The CCRA Performance Report Card" on page 1-127. This summarizes our performance against the six intermediate level outcomes that support the fulfilment of our core and change objectives. Each of these six intermediate level outcomes is explained in the Main Points section of this report, beginning on page 1-37.

Performance Highlights – Notable Successes

Managing the Compliance Continuum

- ✓ **Immediate and effective response to the September 11, 2001, terrorist attacks**, an unprecedented tragic event, which caused us to implement our highest state of alert and tighten security at border sites. This event confirmed the need to continue the direction set out in our Customs Action Plan, and to accelerate the implementation of key initiatives that support the recent Manley-Ridge Smart Border Declaration. 1-74

- ✓ **Over 99% of 22.8 million individual T1 returns received for the 2001 tax year were processed efficiently and on time**, exceeding our performance during the last two years. 1-46

- ✓ **Over 99% of 34 million Canada Child Tax Benefit (CCTB) payments and 33 million GST/HST credit payments were issued on time**, exceeding our consistently high performance of previous years. 1-64

- ✓ **Completed the implementation of Tax on Income (TONI) processing, representing one of the most fundamental changes to income tax legislation in 25 years**, to include all provinces, except Quebec, and the three territories. With TONI, the provinces and territories have more flexibility in how they adapt their income tax policy to reflect fiscal and social policies. 1-42

- ✓ **We responded swiftly to increase resources to address the performance gaps identified last year and to meet added expectations in revenue generation, meeting most of our commitments to the Government of Canada.** We were able to recruit and train new staff, while dealing with competing priorities and the impact of September 11. 1-54

- ✓ **Significant progress in the overhaul of the *Excise Act* and *Excise Tax Act*.** We have conducted a major review with the Department of Finance to overhaul the federal tax provisions for alcohol and tobacco products under the *Excise Act* and the *Excise Tax Act*. This review aims to replace the outdated administrative and enforcement structure with a modern regime reflecting current practices. 1-52

Performance Highlights – Notable Successes (continued)

Innovating for the Future

- ✓ **Significant gains in continued transformation of our business** to provide integrated, harmonized, and client-centred services to Canadians:

  - **Leadership in the Government On-Line (GOL) initiative –** The 39% rate of electronic filing of tax returns in the 2001 tax year positions us well to achieve a rate of 50% next year. As well, we are building the capability to process 75% of tax returns electronically in the next few years. In addition, we received fewer tax-related calls, suggesting that our alternative service channels are contributing to a reduction in our clients' need to call for information. 1-46

  - **Continued positive public perception of the CCRA –** Results of the 2001 CCRA Annual Survey suggest that more Canadians (68% compared to 61% last year) say the CCRA is doing a good job overall, including 12% (versus 9% in year 2000) who feel it is doing a very good job. We recognize that this increase may be due to Canadians tending to be more supportive of government following September 11. 1-138

  - **A Future Directions service vision for the CCRA –** Our most extensive consultations exercise to review our relationship with key client groups has confirmed that our service delivery fundamentals are on track. 1-56

- ✓ **Our inaugural Annual Report was commended by the Auditor General as an "impressive start"** and demonstrates our commitment to transparently reporting our results to Parliament and Canadians. Performance agreements established for over 3,000 managers and 30,000 employees provide the fundamentals for achieving results in line with agency goals and outcomes. 1-102

- ✓ **The implementation of our human resources regime has shown significant progress in the areas of performance management and employee development.** A new management group has been established, recognized, and compensated, highlighting the key role played by our front-line staff and creating an environment where service is the first focus. We also developed over 25,000 individual learning plans—key to sustaining a more knowledgeable and skilled workforce. 1-104

- ✓ **Good progress in Administrative Reform and Renewal.** We have implemented the infrastructure to realize administrative efficiencies that will result in savings of at least $50 million during the period of 2002 to 2006. We have set priorities to streamline key administrative policies and programs and to achieve efficiencies in such areas as procurement, materiel management, budgeting, and costing. 1-32

Major areas for improvements, see next page.

PERFORMANCE HIGHLIGHTS

The following section presents performance highlights across our business lines, aligned with our two strategic outcomes: **Compliance** – that Canadians comply with tax, trade, and border legislation; and **Innovation** – that the CCRA is a leading-edge service organization. In several areas, we have achieved some excellent results or notable successes. In others, where we have not met or mostly not met the expectations we established in our 2001-2002 to 2003-2004 *Corporate Business Plan*, action to address shortcomings is either being taken, or plans to do so are being developed.

A complete summary of our performance across all business lines is provided in "Schedule A – The CCRA Performance Report Card" on page 1-127. This summarizes our performance against the six intermediate level outcomes that support the fulfilment of our core and change objectives. Each of these six intermediate level outcomes is explained in the Main Points section of this report, beginning on page 1-37.

Performance Highlights – Notable Successes

Managing the Compliance Continuum

Page

- ✓ **Immediate and effective response to the September 11, 2001, terrorist attacks**, an unprecedented tragic event, which caused us to implement our highest state of alert and tighten security at border sites. This event confirmed the need to continue the direction set out in our Customs Action Plan, and to accelerate the implementation of key initiatives that support the recent Manley-Ridge Smart Border Declaration. 1-74

- ✓ **Over 99% of 22.8 million individual T1 returns received for the 2001 tax year were processed efficiently and on time**, exceeding our performance during the last two years. 1-46

- ✓ **Over 99% of 34 million Canada Child Tax Benefit (CCTB) payments and 33 million GST/HST credit payments were issued on time**, exceeding our consistently high performance of previous years. 1-64

- ✓ **Completed the implementation of Tax on Income (TONI) processing, representing one of the most fundamental changes to income tax legislation in 25 years**, to include all provinces, except Quebec, and the three territories. With TONI, the provinces and territories have more flexibility in how they adapt their income tax policy to reflect fiscal and social policies. 1-42

- ✓ **We responded swiftly to increase resources to address the performance gaps identified last year and to meet added expectations in revenue generation, meeting most of our commitments to the Government of Canada.** We were able to recruit and train new staff, while dealing with competing priorities and the impact of September 11. 1-54

- ✓ **Significant progress in the overhaul of the *Excise Act* and *Excise Tax Act*.** We have conducted a major review with the Department of Finance to overhaul the federal tax provisions for alcohol and tobacco products under the *Excise Act* and the *Excise Tax Act*. This review aims to replace the outdated administrative and enforcement structure with a modern regime reflecting current practices. 1-52

Performance Highlights – Notable Successes (continued)

Innovating for the Future

✓ **Significant gains in continued transformation of our business** to provide integrated, harmonized, and client-centred services to Canadians:

- **Leadership in the Government On-Line (GOL) initiative –** The 39% rate of electronic filing of tax returns in the 2001 tax year positions us well to achieve a rate of 50% next year. As well, we are building the capability to process 75% of tax returns electronically in the next few years. In addition, we received fewer tax-related calls, suggesting that our alternative service channels are contributing to a reduction in our clients' need to call for information. 1-46

- **Continued positive public perception of the CCRA –** Results of the 2001 CCRA Annual Survey suggest that more Canadians (68% compared to 61% last year) say the CCRA is doing a good job overall, including 12% (versus 9% in year 2000) who feel it is doing a very good job. We recognize that this increase may be due to Canadians tending to be more supportive of government following September 11. 1-138

- **A Future Directions service vision for the CCRA –** Our most extensive consultations exercise to review our relationship with key client groups has confirmed that our service delivery fundamentals are on track. 1-56

✓ **Our inaugural Annual Report was commended by the Auditor General as an "impressive start"** and demonstrates our commitment to transparently reporting our results to Parliament and Canadians. Performance agreements established for over 5,000 managers and 30,000 employees provide the fundamentals for achieving results in line with agency goals and outcomes. 1-102

✓ **The implementation of our human resources regime has shown significant progress in the areas of performance management and employee development.** A new management group has been established, recognized, and compensated, highlighting the key role played by our front-line staff and creating an environment where service is the first focus. We also developed over 25,000 individual learning plans—key to sustaining a more knowledgeable and skilled workforce. 1-104

✓ **Good progress in Administrative Reform and Renewal.** We have implemented the infrastructure to realize administrative efficiencies that will result in savings of at least $50 million during the period of 2002 to 2006. We have set priorities to streamline key administrative policies and programs and to achieve efficiencies in such areas as procurement, materiel management, budgeting, and costing. 1-52

Major areas for improvements, see next page.

Performance Highlights – Major Areas for Improvement

Managing the Compliance Continuum

Page

- **Reduced credibility with the provinces following the discovery of an error in the application of the capital gains refunds earned by mutual fund trusts (the T3 issue) worth about $3.4 billion, for the 1993 to 1999 tax years.** This was a significant issue last year and we have since put in place corrective measures that have had a positive impact on stakeholders' confidence. As a learning organization, we are using this incident to improve our internal risk management capacity. 1-107

- **We have made little progress in advancing our service standards, meeting or mostly meeting less than half of our 36 standards.** We must improve in key areas such as income tax rulings, T2 corporate income tax returns, and our ability to monitor results. We have added or modified a few standards, but those for telephone accessibility and correspondence are still under development. 1-133

- **Continued slow progress in our ability to prevent further deterioration of the level of accounts receivable as a percentage of gross revenues.** Our total tax collections related to unpaid taxes exceeded our commitment to the Government of Canada by 12.8%. However, tax receivables grew due, in part, to stronger than anticipated intake of new accounts. 1-48

- **While we have been able to reduce backlogs, our timeliness in processing corporate tax returns declined compared to previous years.** Our timeliness in processing corporate returns was also below our revised standard for processing 75% of returns in 50 days and 90% in 90 days. 1-46

- **While there have been improvements, Appeals disputes still take too long to resolve; on average, 102 to 304 non-consecutive calendar days.** As a result of a comprehensive review in early 2002-2003, we have established targets to improve timeliness over the next three years. We must also make further progress in monitoring the quality and consistency of decisions regarding our application of the fairness provisions. 1-90

- **More effort is needed to reliably and consistently measure the cost and other dimensions of our operations**. In HR and financial management in particular, legacy systems are impairing our ability to make strategic decisions based on sound and comprehensive costing and results information. 1-107

Innovating for the Future

- **To complete the roll-out of key elements of the CCRA's HR regime, we need a comprehensive plan to 2004-2005**, particularly in the areas of competency-based staffing, front-line learning, compensation, and official languages. 1-104

- **Delays in implementing the Balanced Scorecard as the CCRA's performance measurement system.** The full implementation of the Balanced Scorecard is vital to providing our employees with the right information at the right time, empowering them to make sound decisions about the programs we are delivering. 1-102

- **While we made solid progress in advancing our partnerships with the provinces and territories**, we recognize that we need to move beyond incremental change between now and our five-year parliamentary review. We will work to expand our administration of tax programs on behalf of the provinces. 1-66

Performance Highlights – Major Areas for Improvement

Managing the Compliance Continuum

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IMPROVING OUR PERFORMANCE

As a learning organization, we are committed to gaining knowledge from our experiences to effectively address areas where we need to improve. In last year's Annual Report, we developed a Performance Improvement Plan that identified key initiatives and provided a timeframe for their implementation. We report on our progress against this plan at a corporate level in "Moving Forward" on page 1-113, and for each business line in the Main Points section of this volume. Overall, as evidenced in the Performance Highlights, we are keeping pace with the commitments we have made to improve our performance. However, we did fall behind in our roll-out of the Balanced Scorecard.

To improve our performance for next year, we have again established clear and measurable strategies and initiatives, included in our 2002-2003 to 2004-2005 *Corporate Business Plan* and updates to our "evergreen" Performance Improvement Plan. In some cases, corrective measures have already been implemented. In other areas, it will take several years to reach our targets. In pursuing performance improvements, we are balancing our efforts to transform the way we deliver services with the need to fulfill our core mission of promoting compliance.

ABOUT OUR MISSION

Our mission has not changed since we became an agency two years ago. We are all the more committed to contributing to the economic and social well-being of Canadians, by promoting compliance with tax, trade, and border laws.

What has changed is how we deliver on this mission. We now have the flexibility to find better ways of working with our employees to achieve concrete results for our clients and our partners. We also have the mandate to look at our administrative processes and systems in order to implement innovative solutions that make us more efficient and productive—Canadians expect that of us.

Few other organizations deliver as many services to, or have as many interactions with, Canadians.

With our increased flexibility and our enhanced mandate for innovation comes the challenge of striking a balance between delivering the right services for the right price and achieving high levels of compliance with the laws we administer. Few other organizations deliver as many services to, or have as many interactions with, Canadians. For this reason, it is essential that we achieve the right balance—our performance can shape the public's attitudes toward government in general. We must also strive to connect with Canadians in a way that demonstrates the highest degree of integrity, professionalism, respect, and co-operation.

As one of the largest organizations in the federal government, much of our success comes from leveraging our ability to work with our federal, provincial, and territorial partners. Our partners rely on us to support them as they deliver their programs, by administering a complex set of over 185 acts, regulations, incentives, credits, surtaxes, and international treaties—including the *Income Tax Act*, *Excise Tax Act*, *Excise Act*, and *Customs Act*. They also trust us to test new boundaries in delivering services and accounting for our performance, and to share our learning and experiences with them.

There is still more work to do before we realize the full potential of the change agenda that we have embarked upon. However, our achievements over the past two years have provided us with the capacity to move forward in meeting new challenges and to show leadership in service and management excellence.

Exhibit 2 illustrates the strategic framework that we are using for planning and reporting purposes. Simply put, this framework provides a strategic perspective on what we do, why we do it, and how. It therefore consists of long-standing elements of the CCRA's strategic foundation, including our mission, vision, and supporting goals. Building on this foundation, the framework also captures the strategic outcomes we are aiming to achieve: innovation and compliance. These outcomes are further refined by statements of intermediate-level outcomes, which we are pursuing by way of core and change objectives.

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Exhibit 2: Strategic Framework for Planning and Reporting

TO REALIZE OUR:

MISSION: To promote compliance with Canada's tax, trade, and border legislation and regulations through communication, quality service, and responsible enforcement, thereby contributing to the economic and social well-being of Canadians

VISION: To be recognized and respected by clients for our integrity, fairness, and innovation in administering high-quality, yet affordable, programs. To encourage new inter-governmental and international partnerships fostering greater government efficiency and a stronger economic union.

WE ARE GUIDED BY:

Six Strategic Goals

Quality Services and Client Communications	Fair Administration	Knowledgeable and Skilled People
Responsible Enforcement and Border Protection	Simple and Efficient Processes	Effective Management and Corporate Services

IN ORDER TO ACHIEVE:

Two Strategic Outcomes

Compliance
Canadians comply with tax, trade, and border legislation

Innovation
CCRA is a leading-edge service organization

WE WILL BE SUCCESSFUL IF:

Intermediate Level Outcomes

Business Lines		
Tax Services	• Canadians pay their fair share of taxes and the tax base is protected	
Customs Services	• Canadians' health, safety, security, and business interests are protected, and Canada's economic growth is supported, through responsible border and trade management	
Benefit Programs & Other Services	• Provinces/territories and other government departments rely on the CCRA as a key service provider	
Benefit Programs & Other Services	• Canadians receive their rightful share of entitlements	
Appeals	• Canadians receive an impartial and timely review of contested decisions through our redress system	
Corporate Management & Direction	• Performance of our business services and operations is maximized through modern and innovative management approaches	

WORK WILL BE FOCUSED AROUND:

Core Objectives

- Accessible, responsive, and reliable services and clear informative communications
- Fair, responsible, and effective enforcement programs
- Diligent and consistent application of the principle of fairness
- Minimized administrative costs and compliance burden to our clients
- Employees with the knowledge, skills, and organizational support to work effectively
- Responsive, integrated, and affordable corporate policies, systems, and processes

Change Objectives

1. Transformation of Our Core Business
2. Human Resources Reform and Renewal
3. Administrative Reform and Renewal
4. Transparent Management for Results

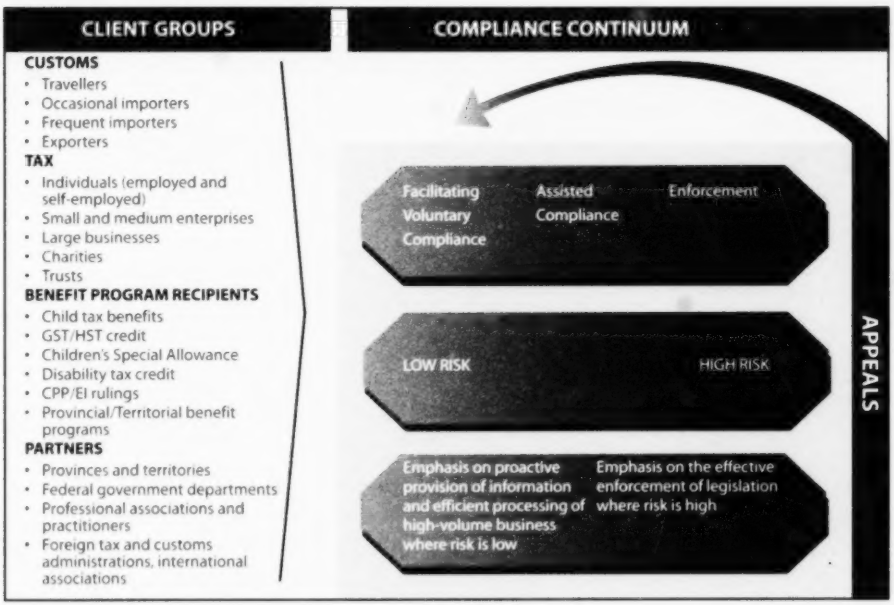
AND OUR PERFORMANCE WILL BE MEASURED USING THE BALANCED SCORECARD AND OTHER REPORTING TOOLS

MANAGING THE COMPLIANCE CONTINUUM

To deliver on our mission of promoting compliance with Canada's tax, trade, and border laws, we employ a mix of service and responsible enforcement strategies, backed by risk management. Our overall approach emphasizes facilitating voluntary compliance. The underlying premise is that most people and businesses are honest and, given the opportunity and the right tools, will voluntarily comply with the law. This assumption is the cornerstone of our customs and tax systems, and our experience over the years supports this position.

As illustrated in Exhibit 3, all services and activities we carry out fall along a continuum that runs from facilitating Canadians' obligations to comply with the law, where voluntary compliance is considered to be generally high, to assisted compliance that provides added checks and balances (e.g., audit) to ensure that the law is properly understood and respected, to enforcement activities aimed at counteracting tax evasion and smuggling. Underpinning the compliance continuum is a dispute resolution system that aims to provide fair and impartial redress.

Exhibit 3: Compliance Continuum



Managing the compliance continuum requires us to maintain a balance between individual interests and the public good—whether we are providing high-quality and responsive services on the one hand, or responsible enforcement on the other. Finding that right balance is not an easy task, particularly in a changing environment. Wherever and whenever the risk of non-compliance is high, we must adjust our mix of program delivery strategies to ensure that, on balance:

- the fairness and integrity of our tax system is protected for the benefit of all Canadians;
- commercial traffic crossing our borders is in compliance with trade agreements;

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MISSION: To promote compliance with Canada's tax, trade, and border legislation and regulations through communication, quality service, and responsible enforcement, thereby contributing to the economic and social well-being of Canadians.

VISION: To be recognized and respected by clients for our integrity, fairness, and innovation in administering high-quality, yet affordable, programs. To encourage new inter-governmental and international partnerships fostering greater government efficiency and a stronger economic union.

WE ARE GUIDED BY:

Quality Services and Client Communications	Fair Administration	Knowledgeable and Skilled People
Responsible Enforcement and Border Protection	Simple and Efficient Processes	Effective Management and Corporate Services

IN ORDER TO ACHIEVE:

Compliance	Innovation
Canadians comply with tax, trade, and border legislation	CCRA is a leading-edge service organization

WE WILL BE SUCCESSFUL IF:

Tax Services • Canadians pay their fair share of taxes and the tax base is protected	**Customs Services** • Canadians' health, safety, security, and business interests are protected, and Canada's economic growth is supported, through responsible border and trade management	**Benefit Programs & Other Services** • Provinces/territories and other government departments rely on the CCRA as a key service provider
Benefit Programs & Other Services • Canadians receive their rightful share of entitlements	**Appeals** • Canadians receive an impartial and timely review of contested decisions through our redress system	**Corporate Management & Direction** • Performance of our business services and operations is maximized through modern and innovative management approaches

WORK WILL BE FOCUSED AROUND:

- Accessible, responsive, and reliable services and clear informative communications
- Fair, responsible, and effective enforcement programs
- Diligent and consistent application of the principle of fairness
- Minimized administrative costs and compliance burden to our clients
- Employees with the knowledge, skills, and organizational support to work effectively
- Responsive, integrated, and affordable corporate policies, systems, and processes

1. Transformation of Our Core Business
2. Human Resources Reform and Renewal
3. Administrative Reform and Renewal
4. Transparent Management for Results

MANAGING THE COMPLIANCE CONTINUUM

Exhibit 3: Compliance Continuum

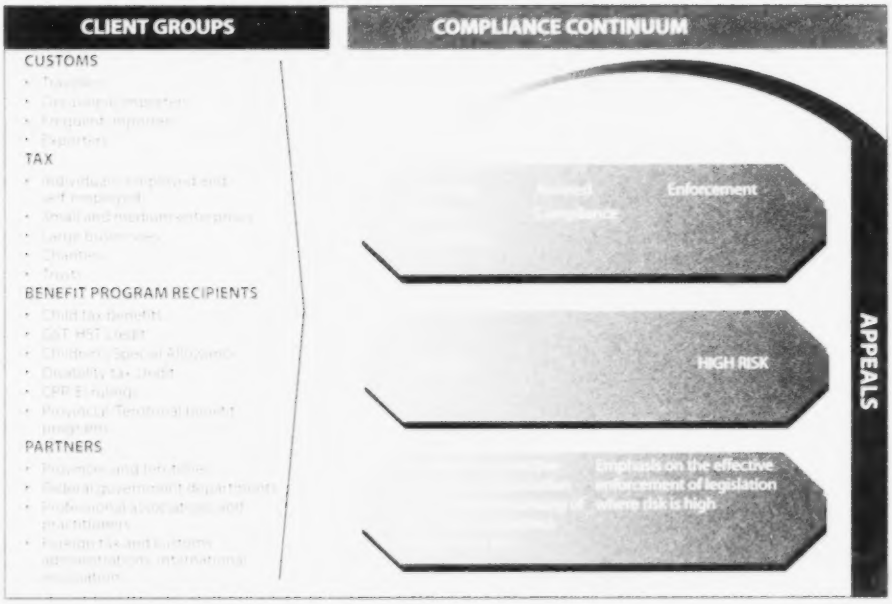


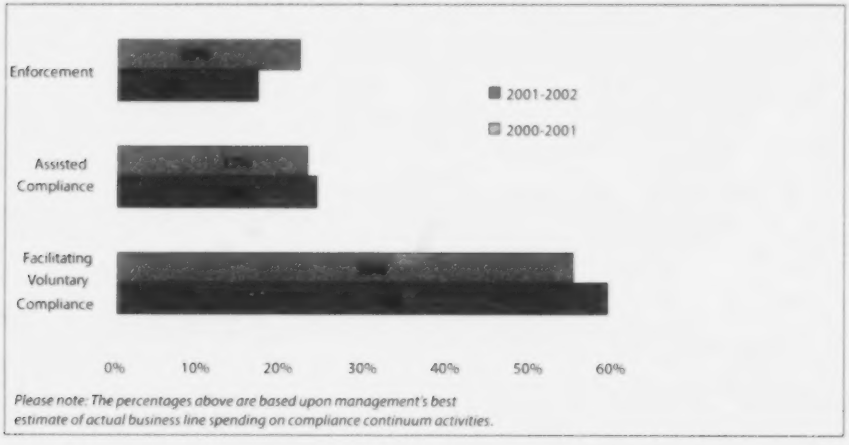
Exhibit 4: CCRA-wide Resources Allocated to the Compliance Continuum

We are proud of the high overall level of voluntary compliance that exists in Canada.

- Canadians are accessing the benefits and payments to which they are rightfully entitled; and
- the health, safety, and security of Canadians are protected with responsible controls at our borders and ports of entry.

Exhibit 4 portrays an estimate of how we have allocated our resources across the compliance continuum. Most of the $3.4 billion spent in 2001-2002 on regular program operations was focused on facilitation. CCRA-wide, approximately 55% was allocated to client services, including processing of tax returns and benefit claims, and clearance of travellers and goods. The CCRA also dedicated 23% of its total resources to assisted compliance activities such as reviews, audits, and secondary customs examinations. Enforcement activities (revenue collections, criminal investigations, searches, seizures, etc.) accounted for 22% of total resources. This year's allocation of resources is broadly similar to last year's, but resources have been added for new technology and other enforcement activities largely as a result of the events of September 11. We continue our emphasis on facilitating voluntary compliance, the cornerstone of our compliance agenda.

Exhibit 4: CCRA-wide Resources Allocated to the Compliance Continuum



Please note: The percentages above are based upon management's best estimate of actual business line spending on compliance continuum activities.

How we manage the compliance continuum is central to achieving our strategic outcome—that Canadians comply with tax, trade and border legislation—and constitutes one of the two major themes of this report. Our efforts in managing the compliance continuum are greatly assisted by the presence of a strong legislative foundation; the co-operation of over 1.4 million employers who withhold and remit income taxes they deduct from their employees' wages; about 2 million businesses that regularly remit GST/HST; businesses, travellers, and traders who remit other duties and taxes; and the support of our federal, provincial, territorial, and international partners.

We are proud of the high overall level of voluntary compliance that exists in Canada.

Assessment of Compliance: We are proud of the high overall level of voluntary compliance that exists in Canada today. About 95% of all the revenues that are remitted to the CCRA are reported and paid without any audit or collection activities. This statistic becomes more meaningful when considered against the backdrop of five key compliance indicators: filing, registration, border, remittance, and reporting.

As summarized in Exhibit 5, Canadians demonstrate a high level of compliance. Many Canadians have no legal obligation to file a tax return, for example, because their income is below the filing threshold and they are not subject to any special provisions (e.g., dispositions of capital property) that would otherwise require them to file.

Exhibit 5: Strategic Outcome Statement – Promoting Compliance

Mission: **To promote compliance with tax, trade, and border legislation and regulations, thereby contributing to the economic and social well-being of Canadians.**

Strategic Outcome: **Canadians comply with tax, trade, and border legislation.**

Actual Results for 2001-2002: **Overall levels of compliance continue to be high, as compared to 2000-2001.**

This year's rating	Last year's rating	Year-to-year change
■	■	▬

As Demonstrated by:

- **Filing Compliance** – Most Canadian individuals (18 years and older) and businesses file their tax returns on time, without any direct intervention by the CCRA. For instance, 91.9% of all Canadians (18 years and older) filed a timely individual income tax return, up from 91.6% last year. As well, 91.9% of all taxable incorporated businesses filed their income tax returns on time (91.8% last year). Similarly, 90.3% of all CCRA-registered Canadian businesses filed their GST/HST* returns on time, up from 89.7% last year. 1-42
- **Registration Compliance** – An estimated 83.2% of all known Canadian businesses were registered for GST/HST*, up from 78.2% last year. This represents a reasonably high degree of registration compliance when one considers that many businesses are not required to participate, for example, because their gross revenue is below the registration threshold. 1-42
- **Border and Trade Compliance** – Sample test results, while not yet statistically reliable, suggest that the overall level of compliance with border requirements is reasonably high. These results suggest compliance rates ranging from 91% to 97% among our samples of travellers and commercial businesses entering the country by air or highway, which represent the large majority of all border entries. A preliminary analysis of sampled transactions in three priority commodity areas suggests that levels of compliance with certain trade requirements may not be as high as we had originally anticipated. 1-76
- **Remittance Compliance** – 90.3% of taxable individual filers and 91.4% of taxable corporations paid their reported taxes on time (compared with 89.2% and 91.3% respectively, last year). About 2.5 million businesses* collected over $62 billion in GST/HST on taxable sales of goods and services and remitted the net amount that was due to the CCRA. 1-42
- **Reporting Compliance** – Non-compliance with reporting requirements takes many forms, ranging from unintentional reporting omissions and errors to smuggling and wilful tax evasion. Rather than attempt to estimate overall levels of reporting non-compliance, such as the "tax gap" or the total amount of smuggling activity, which is fraught with difficulty, we rely on information derived from our compliance programs and other indirect measures to make a qualitative assessment. Our judgement, based on our experience, available evidence and estimates, is that while non-compliance is material, it remains at relatively low levels—in line with prior years and compared to other countries. Much of our assurance is derived from a robust system of checks and balances (Schedule D on page 1-140) that promotes accurate reporting of income and trade data, and facilitates the early detection of reporting errors. 1-50

Legend

- ■ ● Anticipated results met. Rating is based on good data quality
- ■ Anticipated results mostly met. Rating is based on reasonable data quality
- ■ ● Anticipated results not met. Rating is based on weak data quality
- ▲▼ Performance change
- ▬ Performance remained unchanged

For more information on this rating system, see page 1-127.

* Businesses residing in Quebec register with the ministère du Revenu du Québec which administers GST on behalf of the CCRA and subsequently remits the net amount that is due to the CCRA.

While some of these individuals do file to claim social benefits, such as the Canada Child Tax Benefit and the GST/HST credit, others are not entitled to these benefits or do not wish to participate. The most recent available statistics indicate that 91.9% of all Canadians 18 years of age and over filed a timely individual income tax return during the 2000 tax year, up from our revised figure of 91.6% for tax year 1999. This represents a very high level of filing compliance when one considers that not everyone is required to file. Remittance compliance among Canadians is also high, with over 90% of taxable filers paying their reported income taxes on time during the 2000 tax year. This represents an increase of about one percentage point from our revised figure for the previous tax year.

Filing and remittance compliance was also reasonably high among corporations during the 2000 tax year. Of the estimated 1.42 million incorporated businesses in that year, slightly over a million (71.2%) filed a timely T2 return. Although these figures indicate that a fair number of corporations do not file their T2 returns on time, many of these late filers are not taxable. Among all taxable corporations, we estimate that 91.9% submitted a timely return. Most taxable corporate filers also pay their reported income taxes on time. We estimate that 91.4% made a timely remittance for the 2000 tax year, a figure that is essentially unchanged from our revised figure for the prior year.

We have developed estimates of the degree of GST/HST program registration among Canadian businesses. Specifically, we estimate that 83.2% of all Canadian businesses (including those registered on the CCRA's behalf by the ministère du Revenu du Québec) were registered for GST/HST in 2000-2001. This represents an increase in participation of 5.0% from the previous year. This represents a reasonably high degree of registration compliance when one considers that many businesses are not required to register for GST/HST, for example, because their gross revenues are below the registration threshold. Among all businesses registered with the CCRA for GST/HST, 90.3% filed their returns on time in 2000-2001, up from 89.7% in the prior year. We are not yet able to estimate the degree of remittance compliance for GST/HST, but we note that, each year, about 2.5 million businesses (including Quebec) collect over $62 billion in GST/HST on taxable sales of goods and services and remit the net amount that is due from these collections to the CCRA.

We have completed the second year of a three-year sampling cycle to measure overall rates of compliance at the border, by mode, using random samples. Different border points are targeted in each year of the cycle, and the results may vary across years for several reasons, including differences between sites and limited coverage. However, when viewed together, the results provide at least some indication of compliance by mode. Our judgement, based on these figures and other information, is that travellers and traders generally comply with border legislation.

We reviewed the books and records of a sample of importers to verify compliance with trade legislation in three priority commodity areas (textiles/apparel, steel, and footwear) in 2000-2001. A preliminary analysis of the results of our review reveals that the rates of error with respect to the classification of commodities and the valuation of commercial transactions may be higher in these areas than we initially anticipated. Further analysis will be performed to assess the reliability and representativeness of these results, and the degree of compliance in other priority trade areas with the objective of identifying and addressing sources of non-compliance with trade legislation.

Non-compliance with reporting requirements takes many forms, ranging from small and unintentional reporting omissions and errors to major levels of smuggling and wilful tax evasion. As the measurement of the total reporting non-compliance, such as the "tax gap", is inherently costly, imprecise, and fraught with assumptions and interpretation issues, the CCRA does not directly invest in this form of measurement activity. Rather, it relies on a mix of qualitative and quantitative information derived from compliance programs and other indirect measures to assess

compliance in this area. Our judgement, based on our experience, available evidence and estimates, is that non-compliance, while material, generally remains at relatively low levels—in line with prior years and compared to other countries. Much of our assurance is derived from a robust system of checks and balances (Schedule D on page 1-140) that promotes accurate reporting of income and trade data, and facilitates the early detection of reporting errors.

For each of our business lines, we provide more detailed information on our performance in promoting compliance in the Main Points section, starting on page 1-37 of this report.

INNOVATING FOR THE FUTURE

In February 2002, the Government launched Canada's Innovation Strategy, to make Canada known throughout the world for its culture of excellence, learning, and innovation. The CCRA shares this commitment to innovation, as reflected in one of our two strategic outcomes—that the CCRA is seen as a leading-edge service provider.

We are allocating over 12% of our budget to our change agenda. This significant investment reflects our belief that innovation is essential to achieving the higher levels of performance needed to support our compliance mandate. We have now reached a point where we need to ensure that we are realizing the benefits from our investment. We will know if we have hit the mark if Canadians and our partners rely on us as a key service provider and our employees are meeting the service standards that we have established.

As shown in Exhibit 6: Strategic Outcome Statement – Service Innovation on the next page, the CCRA has built a strong foundation for client-centred delivery. In addition, this year's Annual Report reflects our progress, midway

Exhibit 6: Strategic Outcome Statement – Service Innovation

Mission: **To promote compliance with tax, trade, and border legislation and regulations, thereby contributing to the economic and social well-being of Canadians.**

Strategic Outcome: **The CCRA is a leading-edge service organization.**

Actual Results for 2001-2002: **Midway through our first five years as an agency, the CCRA has built a strong foundation for client-centred service delivery.**

This year's rating	Last year's rating	Year-to-year change
■	■	▬

As Demonstrated by:

- The **2001 CCRA Annual Survey** suggests that most Canadians (68% compared to 61% last year) believe that the CCRA is doing a good job overall. While some of this increase may be attributable to Canadians tending to be more supportive of government in the period following September 11, we nonetheless believe that this increase is relevant. 1-138
- Last year, the service quality score for the CCRA based on scaled responses to the **Citizens First Survey** showed a statistically significant increase from its 1998 level of 50 to 54 on a scale from 0 to 100. Findings from the next report will be released in time for the 2002-2003 Annual Report. N/A
- We have made further progress in providing **integrated, harmonized, and client-centred services** to Canadians and other clients, in the official language of their choice. 1-29
- **We have significantly reformed and improved our human resources management system** by creating the Management Group and developing over 25,000 individual learning plans for our staff, among other initiatives. 1-104
- **We have made little progress in advancing our service standards, meeting or mostly meeting less than half of our 36 standards.** We continue to work to improve the timeliness of our performance in a number of areas, including T2 corporate income tax returns. 1-133
- We are recognized by the federal government and international organizations as a leader in **e-government**. 1-108
- We have brought more precision to **transparent reporting on our change agenda** in this *Annual Report*, focusing on the four change objectives showcased in the 2001-2002 to 2003-2004 *Corporate Business Plan*. 1-107
- **We have now implemented the 7-Point Plan for Fairness** to ensure our system is fair and, as a result, encourage more Canadians to comply with tax systems. We are now focusing on monitoring the consistent application of fairness across programs and services. 1-94
- **While we have made solid progress in advancing our partnerships with the provinces and territories**, there is still more to accomplish. We will work to administer more programs for our partners, including expanding our administration of tax programs on behalf of the provinces. 1-66

Legend

■ ● Anticipated results met
Rating is based on good data quality

■ Anticipated results mostly met
Rating is based on reasonable data quality

■ ● Anticipated results not met
Rating is based on weak data quality

▲▼ Performance exceeded or did not meet expectations for innovation

▬ Performance on track with expectations for innovation

For more information on this rating system, see page 1-127.

through our first five years as an agency, against an ambitious change agenda outlined in our 2001-2002 to 2003-2004 *Corporate Business Plan*. This change agenda is defined by four objectives:

- transformation of our core business;
- human resources reform and renewal;
- administrative reform and renewal; and
- transparent management for results.

Transforming Our Core Business

We are transforming our businesses in ways that keep pace with changes in technology, business and management practices, government priorities, and Canadians' expectations. Our corporate management agenda has a significant information technology focus that allows us to respond to Canadians' expectations for faster and better service. We are recognized as a leader in e-government, with a 39% rate of electronic filing of individual tax returns in 2001-2002, and are building the capability to process 75% of tax returns electronically in the next few years. Canada also holds an impressive second place worldwide in on-line service delivery in the revenue sector, which is considered the most sophisticated and mature on-line sector in government. These successes strengthen our resolve to demonstrate that we have the capacity to respond to increasingly complex information management and information technology requirements.

We are transforming our businesses in ways that keep pace with changes in our operating environment

Two major undertakings guide the transformation of our core business: the Customs Action Plan (CAP) and Future Directions. On November 28, 2001, Bill S-23 came into force, enabling us to proceed with many key CAP projects. The events of September 11 proved that the principles behind the CAP are sound; in fact we are accelerating the implementation of key border initiatives to support the recent Manley-Ridge Smart Border Declaration. Building on experiences with CAP consultations, we have embarked on Future Directions, our most ambitious effort to review our relationships with key client groups and our delivery of services. The preliminary results confirm that we are on the right track, setting the foundation for continuous improvement.

Another key aspect of our business transformation is to encourage provinces and territories to rely on us as a key service provider—leveraging on the work we do and contributing to reducing the overall cost of government services for Canadians. While we have made solid progress to date, we recognize that we need to move beyond incremental change between now and our five-year parliamentary review.

We have strengthened our accountability to the provinces and territories for the programs we administer on their behalf. In particular, we took prompt measures to correct the T3 overpayments problem in a transparent manner with our provincial partners. On an ongoing basis, we produce annual reports to provinces and territories and hold annual meetings with provincial and territorial finance ministers regarding program administration.

As we move toward our five year parliamentary review, we will continue to pursue new partnerships using an integrated, client-centred focus. Among other things, we will work to administer more programs for our partners in the coming years, including expanding our administration of tax programs on behalf of the provinces. (More information on the work we do with our partners is available on-line at www.ccra.gc.ca/annualreport.)

This year we finished implementing the 7-Point Plan for Fairness, a guide listing concrete ways that the CCRA can be fairer in its dealings with Canadians. We also began to develop an integrated satisfaction survey for key client groups, to ensure that the CCRA meets Canadians' expectations for high-quality service across all our business lines (see "Schedule C – Measuring Client Satisfaction" on page 1-138). This survey will ensure more rigour and coverage, and will include a declaration of the benchmarks against which we will assess satisfaction. More specifically, we will undertake a study of other jurisdictions to develop appropriate performance benchmarks for the individual indicators. The 2002-2003 *Annual Report* will include the results of this new survey.

Human Resources Reform and Renewal

Effective human resources (HR) management is an important issue facing the entire Public Service of Canada. Given the critical role our employees play in achieving our business results, the CCRA recognized from the outset the need to make radical changes to our HR regime in order to make significant improvements in our organizational performance. For example, it was taking an average of five months for external staffing; our classification system was overly complex and cumbersome; we lacked incentives to appropriately reward good employee performance; and measures to effectively deal with under-performance and our lengthy recourse system, at times confrontational, negatively impacted on workplace productivity.

Our accomplishments support better decision-making and quicker and more flexible staffing.

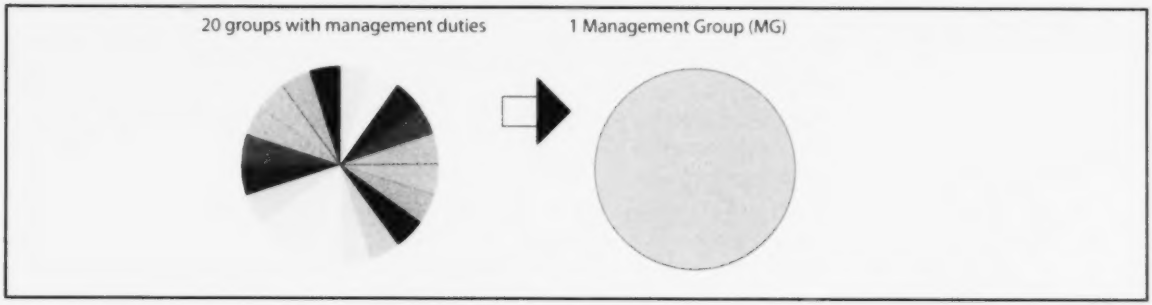
We have accomplished a great deal in the last two years, in large measure because we were prepared (for more details, refer to page 1-104). We had been planning and designing the transformation of our HR function since 1998, when our enabling legislation was tabled in Parliament. Our teams researched and analyzed the leading-edge theories and best practices. They recommended a tailor-made CCRA HR regime to provide the flexibility to deal effectively with challenges that the entire Public Service is currently facing. As a separate employer, our regime focuses on labour relations and compensation; resourcing; career and performance management; enhanced management capability; classification; and dispute management.

We have made solid progress and our Public Service colleagues are looking to us for innovative ideas and best practices. We have developed a business-focused HR system that puts more decision-making in the hands of our managers, and have announced a compensation policy for the CCRA that signifies our intention to be competitive in the marketplace. We have piloted the implementation of a competency-based HR management framework that includes pre-qualified processes. This is expected to make staffing faster and more flexible, while ensuring fairness. Full implementation of this new approach, which will unfold in the coming years, will make it unnecessary to reassess employees for common competencies and will provide the infrastructure for just-in-time staffing. Still, there is more work to be done to improve productivity at the front line.

As a learning organization, we recognize that our employees need the knowledge and skills to respond effectively to a constantly changing environment, while continuing to provide the highest-quality service. We have set an average of 10 days of training per manager, and have developed 25,000 individual learning plans to further develop employees' knowledge and skills. We have trained over 28,000 employees to date in our Alternative Dispute Resolution (ADR) process and we have established a network of 13 dispute resolution advisors. The number of harassment cases has decreased from a four-year average of about 90 complaints per year to 46 in 2001-2002. We believe this improvement is the result of our promotion of dialogue and our multi-faceted ADR programs. On the other hand the number of grievances has increased by 25%. We will report further next year on this situation. We have also implemented a performance management process that more clearly links performance expectations to corporate goals, discusses learning options and career development, and enables us to address, with due diligence, cases of employee under-performance.

No doubt our breakthrough accomplishment in the last year, as illustrated in Exhibit 7, was the integration of 20 different supervisory and management functions into one management community, with the creation of the Management Group (MG). The CCRA now recognizes and compensates a key group of 3,200 MG employees (approximately 8% of our permanent workforce). This coherent management presence will drive the CCRA's program of change for HR reform and front-line service improvements.

Exhibit 7: Cohesive Integrated Management Group



We expect to realize many important benefits from this new structure that puts management of our employees first. These include a greater sense of belonging in our management community; clearer and more timely communication; and the ability to provide better support to managers through a more formal learning and coaching process. We have successfully negotiated collective agreements with the Public Service Alliance of Canada (PSAC) and with one bargaining unit of the Professional Institute of the Public Service of Canada (PIPSC). All negotiations with PIPSC were concluded as of July 2002. These agreements provide performance rewards for good people management for members of our MG group, a unique achievement in the Public Service. Our next step is to better empower our managers so that the benefits of this new structure reach our front-line employees, enabling strong advances in performance that will benefit Canadians.

Exhibit 8: Some Key HR Facts

- Over 40,000 permanent CCRA employees (over 53,000 total workforce)
- Temporary workforce that fluctuated from a peak of 12,700 in May 2001 to a low of 6,800 in January 2002
- 3,200 members of the Management Group (MG)
- 25,000 individual learning plans
- Average of 10 days of training per manager
- 6.6% of the CCRA's payroll was spent on training and learning
- 2 bargaining agents (formerly 6), 3 collective agreements (formerly 13)
- Over 28,000 employees trained to date in alternative dispute resolution; more in-depth sessions given to over 2,000 managers
- All our HR reforms apply to term and indeterminate employees

While the number of CCRA permanent employees grew from 37,550 on April 1, 2001, to 40,618 on April 1, 2002, and our attrition rate has remained low at 3.5%, we are monitoring intra-CCRA mobility to better understand and plan for the impact of the displacement of experienced employees. We expect that this challenge will be even more pronounced over the next ten years as our baby boomers begin to retire. We will be looking to other organizations for best practices and to benchmark our performance in HR planning, including succession planning and knowledge transfer programs or activities.

Other areas requiring our attention are the impact of change fatigue and workload pressures, and the need to continue to build positive working relationships with our unions and central agency colleagues. We also need to improve opportunities for our employees to use the official language of their choice in the workplace, the overall reliability of our HR information and, especially, the timeliness of internal compensation services. We will address these issues and continue our progress in HR reform and renewal, recognizing that each of our business lines faces challenges that are unique to the programs they administer and the services they deliver.

Administrative Reform and Renewal

We are guided by a results-oriented, strategic approach that gives priority to sound financial management and efficient administration. One of our main accomplishments in 2001-2002 was the stabilization of our budget, in order to address operational workload pressures. These resources are also a huge enabler for all four change objectives. We have implemented some initiatives that will streamline our administrative processes, policies, and systems to increase our productivity, generate savings, and reduce bureaucratic inefficiencies. As a start, we expect to realize administrative efficiencies that will result in savings of at least $50 million over the next four years. Our plan is to reinvest some of these savings in such areas as asset replacement, technology infrastructure, and our HR regime.

We expect to realize savings of at least $50 million over the next four years.

We are well underway, with an action plan that includes over 50 initiatives to address four key areas: cost reduction, improved service, modern comptrollership, and human resources. Phase I of the government Financial Information System has been implemented, a Policy and Accountability review has been completed, and a Sustainable Development Plan is in place for 2002-2003 and beyond. We have also established a methodology for and initiated a feasibility study of activity-based costing in the CCRA.

While we have made much progress in our efforts to reform our financial and administrative practices, the end-state lacks precision. We need to clarify our vision and put more emphasis on results. We also have to ensure that we "right size" our efforts to realize efficiencies, to avoid jeopardizing the improvements we have made in support to our business operations.

Transparent Management for Results

In order to demonstrate the integrity, performance, and value of our programs to Canadians, we are linking our planning and reporting regimes, and improving our risk and performance management. As illustrated in Exhibit 9, we have developed a Simplified Management Model that includes a Corporate Business Plan that more clearly defines deliverables and an Annual Report that presents our performance story in an innovative, outcome-oriented, and results-based manner. This model integrates the Balanced Scorecard with our Corporate Business Plan and Annual Report, to ensure consistent and comprehensive performance information.

Our solid platform consists of a Corporate Business Plan, Annual Report, and Balanced Scorecard.

However, we are behind in implementing the Balanced Scorecard. We are learning that the implementation of such a large performance measurement system is complex and takes time. Nonetheless, we have moved quickly to take corrective measures that will enable us to provide performance information that our managers and employees need to deliver results.

Our commitment to transparency goes beyond simply meeting our statutory obligation to table an annual report before Parliament. Transparency is part of our culture; it is how we manage our business, as shown by our response to the T3 overpayment to six provinces. In the context of a learning organization, we identified the problem, brought in auditors and the Office of the Auditor General, and dealt with the issue swiftly and with due diligence.

Exhibit 9: Simplified Management Model

We have revised the CCRA's Internal Audit and Program Evaluation (IA/PE) policy to establish a new governance structure for internal audit and program evaluation and to ensure that these activities remain consistent with current trends in the federal government. The IA/PE functions provide the Commissioner with independent advice and assurance regarding CCRA operations.

We have also developed two key plans to support effective resource management: an Investment Plan and an Asset Management Plan. The three-year rolling Investment Plan has a funding base set at $110 million per year. It identifies strategic investment activities required to achieve the CCRA's mandate and its four change objectives. The Asset Management Plan allocated over $130 million in 2001-2002 to the renewal and replacement of our assets, based on the concept of life cycle management. A strategy and policy have been implemented to ensure that resources for the Asset Management fund will continue to be used efficiently. For 2003-2004, we will enhance this annual innovation fund to accelerate e-government and other service innovations.

As Exhibit 10 illustrates, we are on track in implementing all but two of the key change initiatives that were outlined in the 2001-2002 to 2003-2004 *Corporate Business Plan*. In instances where we have not met our target, we have included these deliverables in the CCRA's 2002 Performance Improvement Plan, found on page 1-117 of this report.

Exhibit 10: Progress Against Key 2001-2002 Innovation Deliverables

Change Objective	Planned Deliverables For 2001-2002	Milestones Met?
Business Transformation		
Customs	• **Customs Self Assessment**, to reduce import release data requirements	✓
	• **Administrative Monetary Penalty System**, to improve enforcement with a wider range of options for sanctions and penalties	✓
	• **Expedited Passenger Processing System**, (now refered to as NEXUS-Air and CANPASS-Air), for automated primary inspection of pre-screened air passengers	×
Tax Services	• **Authentication Management System**, for secure, electronic self-service options over the Internet. The first application is for change of address.	✓
	• **Business Number**, to make Business Number registration available over the Internet	✓
	• **T4 Internet Filing**, to enable employers to file T4 (*Statement of Remuneration Paid*) returns over the Internet	✓
	• **Pre-Authorized Debits**, to replace post-dated cheques for individual income tax instalment payments, and for collection agreements	✓
	• **Compliance Quality Initiatives**, to ensure the quality of compliance activities	✓
Benefits	• **Canada Child Tax Benefit**, to implement new thresholds for this benefit	✓
Appeals	• **Service Standards**, to provide for an initial contact within 30 days of receipt of objection or dispute	✓
	• **Mediation**, to explore the use of an alternative to the existing objections process for selected types of income tax files	✓
Human Resources Reform and Renewal		
	• **Staffing – Resourcing**, to provide job competency profiles and assessment tools for high-demand areas, an automated applicant processing system, a new Student Program and a pilot of the pre-qualified pools concept	✓
	• **Recourse – Dispute Management**, to train managers in new alternative dispute resolution techniques	✓
	• **Labour Relations and Compensation**, to negotiate the first collective agreements following the Public Service Staff Relations Board decision	✓
	• **Management Group**, to implement this group to provide a more coherent management presence and drive the Agency's program of change	✓
Administrative Reform and Renewal		
	• **Policy and Accountability Review**, to identify and address the risks, benefits and efficiencies expected from administrative reform and renewal	✓
	• **Real Property and Sustainable Development**, to identify best practices on paper reduction, and cost savings and energy efficiencies from CCRA-owned buildings	✓
	• **Materiel Management**, to consolidate inventory management activities and establish new supply methods	✓
	• **Activity-Based Costing**, to develop the methodology that will lead to more effective decision-making	✓

Change Objective	Planned Deliverables For 2001-2002	Milestones Met?
Transparent Management for Results		
	• **Balanced Scorecard**, to provide performance information for all key programs and an action plan to eliminate gaps	✗
	• **Service Standards**, to establish action plans that will increase awareness and regularly report on related performance	✓
	• **Executive Performance Agreements**, to include a revised assessment and review process, expanded to much broader management	✓
	• **Performance Reporting**, to provide fair, reliable performance information and produce our first Annual Report as an agency	✓
	• **Risk Management**, to have in place a fully operational organization-wide risk management program	✓

*Multi-year initiative completed.

✓ Met ✓ Mostly met ✗ Not met

PERFORMANCE BY BUSINESS LINE

In the previous section, we highlighted the CCRA's overall performance in year two of our first five years as an agency for our two strategic outcomes: Compliance—that Canadians comply with tax, trade, and border legislation; and Innovation—that the CCRA is a leading-edge service organization.

This section provides a more in-depth discussion of the results we have achieved in each of the five lines business to support our two strategic outcomes. These five business lines were established to provide a client focus to all activities:

1. **Tax Services**, which assists Canadians and businesses in receiving their entitlements and meeting their obligations under the tax system;
2. **Benefit Programs and Other Services**, which provides Canadians with income-based benefits and other services that contribute directly to their economic and social well-being;
3. **Customs Services**, which seeks to protect Canadian society and facilitate international trade and tourism with responsible customs management;
4. **Appeals**, which aims to provide clients with a fair redress and dispute resolution process; and
5. **Corporate Management and Direction**, which works to maximize our performance for all our clients through modern and progressive management in human resources, information technology, and financial and administrative policies and practices.

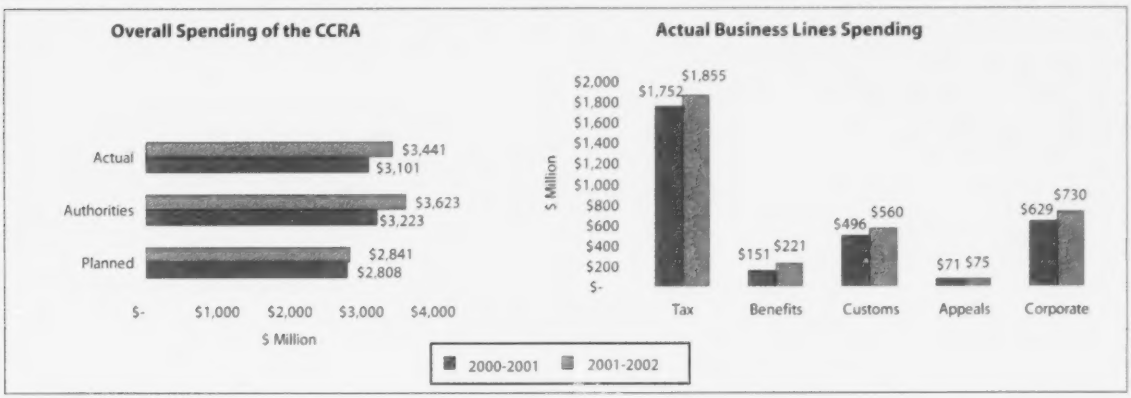
Business Line Spending

The CCRA's funding is provided by Parliament through annual appropriations. Each year, our mandate and level of service for core operations remain relatively unchanged; however, we receive additional in-year funding to deal with specific priorities. For example, the planned spending amount of $2.8 billion shown in Exhibit 11 represents the original funding approved by Parliament for 2001-2002. As a result of the events of September 11, the public expected heightened security, and we received additional funding ($62.8 million) to hire more customs officers and buy the technology they need to ensure the safety of Canadians. We also received funding for the legislative measures announced in the February 2000 Federal Budget and October 2000 Economic Statement and Budget Update ($60.6 million); GST HST Credit Responsiveness ($14.5 million); and Resource and Management Review ($225.3 million). These and other in-year approvals (details on page 2-47 of the *CCRA Financial Statements*) increased our total authority for spending to $3.6 billion in 2001-2002, of which we spent $3.4 billion for our regular business line operations.

Of the $3.4 billion spent in 2001-2002 (9.6% higher than last year's spending of $3.1 billion), 54% was directed to the Tax Services business line, followed by Corporate Management and Direction at 21% (with almost 9% spent on information technology), Customs Services at 16%, Benefit Programs at 6% (4.5% for statutory programs and 1.5% for functional programs), and Appeals at 2%. Actual spending statistics (Exhibit 11) reveal that virtually all of the CCRA's budget was spent. Overall, 83.5% was spent on personnel costs and 12.1% on information technology.

Details of our performance against overall authorized spending for the CCRA as approved by Parliament are provided in Table 2 on page 51 of the *CCRA Financial Statements*.

Exhibit 11: Business Line Spending[1]



The *CCRA Financial Statements* contain additional information, particularly the CCRA's audited financial statements prepared in accordance with accounting principles of the Government of Canada, both for agency-specific operations and for the activities we administer on behalf of federal, provincial, and territorial governments. The statistics in Exhibit 11, supported by the Unaudited Supplementary Financial Information in the *CCRA Financial Statements*, are similar but not identical to the audited statements. To measure our performance against budgeted spending, we use authorized spending as approved by Parliament through the appropriations as our relevant benchmark. In accounting for our use of appropriations, we follow a modified cash basis that is different from that

1. Planned spending, allocation of authorities and actual spending are all net of re-spendable revenues (Revenues Credited to the Vote) and Relief for Heating Expenses.

used for the audited financial statements. The modified cash basis recognizes expenditures incurred during the year. However, it does not include, for example, certain accrual accounting adjustments to reflect all the liabilities or services provided by other government departments that are included in the audited financial statements. A reconciliation of expenditures reported under these two financial reporting methodologies is shown on Table 9 on page 62 of the *CCRA Financial Statements*.

Main Points by Business Line

The following sections, entitled "Main Points", provide summaries of our performance in each business line with respect to our two main performance themes: **managing the compliance continuum** and **innovating for the future**. The CCRA's approach to rating its performance against expected outcomes by business line uses both qualitative and quantitative indicators. Where we can, we use survey results, statistical sampling, and relevant business volumetrics. In some cases, we rely on estimates to get a rough, but useful, sense of a trend. Over time, these estimates provide an indication of how well the CCRA is performing in promoting compliance, within certain parameters. In other instances, robust performance indicators are not yet in place or the supporting data are inherently too imprecise to draw firm conclusions, but represent the best available information at this time. Accordingly, we have developed a performance improvement plan to address these deficiencies.

Tax Services: page 1-38

Benefits and Other Services: page 1-60

Customs Services: page 1-70

Appeals: page 1-84

Corporate Management and Direction: page 1-98

More details on our performance by business line are available on-line at www.ccra.gc.ca/annualreport.

Main Points – *Tax Services*

About Tax Services

As the CCRA's largest business line, Tax Services directly affects over 25 million individuals, businesses, trusts and organizations. The taxes administered, assessed, and collected through this business line, on behalf of the federal, provincial and territorial governments, fund a wide range of programs and services that ultimately have an impact on the well-being of all Canadians. Day to day, and through our innovation agenda, we work to improve client satisfaction and strengthen public confidence in the integrity of the tax system.

Work in Tax Services involves informing clients of their rights and entitlements; registering new businesses; processing and assessing client returns; maintaining the assessment, application and compliance of registered charities; maintaining an effective accounts receivable function; performing reviews and audits; monitoring registered plans; and identifying, researching and prosecuting suspected cases of fraudulent non-compliance. We also issue rulings and interpretations to clarify the application of tax law. Each year, we collect some $300 billion in gross taxes and excise duties on behalf of the federal and provincial governments, which amounts to about $1.2 billion every working day. However, these statistics obscure what is in reality a workload that fluctuates dramatically over the year. Gearing up for each "tax season" is a massive undertaking involving an extraordinary amount of complex work behind the scenes.

When we assess taxes to be paid, we also administer billions of dollars in tax expenditures, such as Scientific Research and Experimental Development (SR&ED), targeted credits, and deductions that generate refunds or reduce the amount of tax that would otherwise be owed.

We Have One Expected Outcome

Canadians pay their fair share of taxes and the tax base is protected – Our tax system is based on self-assessment and voluntary compliance. Canadians are more likely to participate in the tax system and pay the taxes they owe if we provide timely and accessible services to help them do so. People find it easier to participate when

the system is accessible and when service is timely and fair. The accurate, timely, and efficient processing of returns encourages participation and shortens the time between filing and the receipt of taxes owing or distribution of refunds.

Although quality service and the efficient processing of returns help to promote compliance, there will always be some instances where individuals and businesses either unintentionally or intentionally fail to be fully compliant. A knowledgeable, skilled, and appropriately staffed workforce that understands compliance behaviour and identifies areas of non-compliance is key to protecting the tax base, which the government relies upon to fund its social and economic policy objectives. This, along with a sound risk management approach for guiding audit, review, and debt collection activities helps ensure that any leakage in the tax base (non-compliance) is kept at a relatively low level, thereby contributing to greater equity and fairness in the administration of tax laws.

High-Level Success Criteria

In broad terms, we will have met our expected outcome if:

- we provide high-quality services that encourage and facilitate participation in the tax system;
- we process returns in a manner which promotes the timely, accurate and efficient assessment of taxes owing, the distribution of refunds as appropriate, and the proper updating of account information;
- we employ an appropriate mix of compliance and enforcement activities to effectively target and address compliance issues; and
- the majority of Canadian individuals and businesses continue to participate in the tax system and meet their obligations.

Conclusions Against Expected Outcome

On balance, we believe that through our strong performance against each of the above success criteria, we have met our expected outcome in 2001-2002. Overall, in terms of Canadians participating in the tax system and paying their fair share of taxes, most recent available estimates suggest that the majority of individuals and businesses filed their income tax and GST/HST returns and paid their reported income taxes on time. For instance, we estimate that 93.8% of all Canadian adults and 91.9% of all taxable corporations filed an income tax return on time, and over 90% of all taxable individual and corporate filers paid their reported taxes on time.

Our performance in client service delivery and returns processing was sound, meeting or mostly meeting many of our most important service standards and internal performance standards. For example, we exceeded our "mission critical" target for processing 98% of timely filed T1 returns in time to update account information for the new benefit year. Based on estimates from our annual survey, nearly three quarters of Canadian individuals believe the CCRA is doing a good or very good job in the area of income tax.

With respect to protecting the tax base, we invested new funds to increase our audit presence, improve the collection of tax debt, and enhance the visibility of our compliance programs. Our strengthened compliance and collection activities exceeded our fiscal impact and cash collection commitments to the Government of Canada. Further, in our judgement, non-compliance, while material, generally remains at relatively low levels, and the tax base is protected. Measuring the overall level of non-compliance ("tax gap") is inherently costly, imprecise and fraught with assumptions. Our judgement, therefore, reflects a qualitative assessment based on our experience and available evidence and estimates relative to prior years and other countries. Compliance tends to be very high for income subject to third-party information reporting (over 98% for wages and salaries), but lower for business income (with over 20% corporate and self-employed income tax accounts deemed to be at substantial risk for non-compliance).

Notwithstanding, we continued to have a performance gap related to our audit coverage targets, due in part to delays in the receipt of funding and in the "ramping up" of new resources to fully productive levels. In addition, more progress is needed to address the level of accounts receivable, which grew from $13.9 billion to about $16 billion during the course of the year. With the aid of additional funding from Parliament, we have made some year-over-year progress on both issues. However, it will take several years to realize the full impact of the additional investments.

Further, we are continuing to refine our risk management framework and enhancing systems to better allocate our compliance resources across our compliance operations in order to make tax administration more equitable, collect the right amount of taxes and impose a smaller burden on compliant taxpayers.

the system is accessible and when service is timely and fair. The accurate, timely, and efficient processing of returns encourages participation and shortens the time between filing and the receipt of taxes owing or distribution of refunds.

Although quality service and the efficient processing of returns help to promote compliance, there will always be some instances where individuals and businesses either unintentionally or intentionally fail to be fully compliant. A knowledgeable, skilled, and appropriately staffed workforce that understands compliance behaviour and identifies areas of non-compliance is key to protecting the tax base, which the government relies upon to fund its social and economic policy objectives. This, along with a sound risk management approach for guiding audit, review, and debt collection activities helps ensure that any leakage in the tax base (non-compliance) is kept at a relatively low level, thereby contributing to greater equity and fairness in the administration of tax laws.

High-Level Success Criteria

In broad terms, we will have met our expected outcome if:

- we provide high-quality services that encourage and facilitate participation in the tax system;
- we process returns in a manner which promotes the timely, accurate and efficient assessment of taxes owing, the distribution of refunds as appropriate, and the proper updating of account information;
- we employ an appropriate mix of compliance and enforcement activities to effectively target and address compliance issues; and
- the majority of Canadian individuals and businesses continue to participate in the tax system and meet their obligations.

Conclusions Against Expected Outcome

On balance, we believe that through our strong performance against each of the above success criteria, we have met our expected outcome in 2001-2002. Overall, in terms of Canadians participating in the tax system and paying their fair share of taxes, most recent available estimates suggest that the majority of individuals and businesses filed their income tax and GST/HST returns and paid their reported income taxes on time. For instance, we estimate that 95.8% of all Canadian adults and 91.9% of all taxable corporations filed an income tax return on time, and over 90% of all taxable individual and corporate filers paid their reported taxes on time.

Our performance in client service delivery and returns processing was sound, meeting or mostly meeting many of our most important service standards and internal performance standards. For example, we exceeded our "mission critical" target for processing 98% of timely filed T1 returns in time to update account information for the new benefit year. Based on estimates from our annual survey, nearly three quarters of Canadian individuals believe the CCRA is doing a good or very good job in the area of income tax.

With respect to protecting the tax base, we invested new funds to increase our audit presence, improve the collection of tax debt, and enhance the visibility of our compliance programs. Our strengthened compliance and collection activities exceeded our fiscal impact and cash collection commitments to the Government of Canada. Further, in our judgement, non-compliance, while material, generally remains at relatively low levels, and the tax base is protected. Measuring the overall level of non-compliance ("tax gap") is inherently costly, imprecise and fraught with assumptions. Our judgement, therefore, reflects a qualitative assessment based on our experience and available evidence and estimates relative to prior years and other countries. Compliance tends to be very high for income subject to third-party information reporting (over 98% for wages and salaries), but lower for business income (with over 20% corporate and self-employed income tax accounts deemed to be at substantial risk for non-compliance).

Notwithstanding, we continued to have a performance gap related to our audit coverage targets, due in part to delays in the receipt of funding and in the "ramping up" of new resources to fully productive levels. In addition, more progress is needed to address the level of accounts receivable, which grew from $15.9 billion to about $16 billion during the course of the year. With the aid of additional funding from Parliament, we have made some year-over-year progress on both issues. However, it will take several years to realize the full impact of the additional investments.

Further, we are continuing to refine our risk management framework and enhancing systems to better allocate our compliance resources across our compliance operations in order to make tax administration more equitable, collect the right amount of taxes and impose a smaller burden on compliant taxpayers.

Performance Context

Against the backdrop of our expected outcome, the need to achieve and maintain high levels of client satisfaction drives our performance efforts. This is fundamental to promoting confidence in the integrity of the tax system. In turn, client satisfaction is driven by our ability to do the job, and our capacity to continue to innovate in order to respond to the changing needs and expectations of Canadians. It is also driven by the effectiveness of our compliance programs, which work to responsibly contain intentional and unintentional non-compliance at relatively low levels and ensure that the tax system is fair. This is why we aim to ensure an appropriate audit presence, and we employ sophisticated compliance programs to help us target where risk is greatest, thereby reducing the burden on compliant Canadians. We also strive to clearly communicate obligations and requirements. For example, we have been pro-active in establishing audit protocol agreements with large businesses to foster openness and transparency in our review activities. In addition, we conduct client satisfaction surveys so that we can be sure our messages are clear and our overall approach is balanced.

Key Volumetrics

- $297 billion in gross taxes and excise duties collected, including $37.9 billion on behalf of provinces and territories
- 16.4 million public enquiries handled
- 22.8 million individual, 0.4 million trust, and 1.6 million corporate tax returns assessed; 78,629 charities returns processed
- 1.4 million employers, approximately 2.0 million business remitters for GST/HST (excluding Quebec) and several thousand remitters for excise duties and taxes
- 282,974 audits and 3,093 investigations completed
- Total resource budget of $1.92 billion
- Approximately $1.5 billion in Scientific Research and Experimental Development (SR&ED) tax credits handled

Logic Model

We have prepared a Tax Services logic model (see www.ccra.gc.ca/annualreport) which offers a roadmap showing the links between our inputs, activities and outputs that are essential to achieving our eleven anticipated results in support of our expected outcome. It also shows how these fit into the Agency's overall strategic outcomes. This logic model is the foundation of our performance report card which summarizes our performance against each anticipated result.

Contributions of Others

The achievement of our expected outcome is not solely attributable to the CCRA. Our job is made easier through the support of a strong legislative foundation, which promotes compliant behaviour through such provisions as requirements for employers to withhold source deductions (over 1.4 million employers withheld and remitted some $151 billion in source deductions in 2001-2002) and sanctions and penalties for non-compliance. We also benefit from the assistance of the ministere du Revenu du Quebec, which administers the GST within Quebec. As well, many financial institutions contribute to our expected outcome by providing accessible service to individuals and businesses so that they can conveniently receive and deposit refunds and meet their obligations to remit tax payments.

Spending Profile

In 2001-2002, 53% ($1.92 billion) of the Agency's overall budget was devoted to our Tax Services business line, against which we spent $1.86 billion.

This past year was the first year that funding for the CCRA was stabilized in line with rising workloads of increasing complexity. In prior years, many of our review, audit, enforcement, and collection of unpaid taxes activities suffered from a funding gap.

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Against the backdrop of our expected outcome, the need to achieve and maintain high levels of client satisfaction drives our performance efforts. This is fundamental to promoting confidence in the integrity of the tax system. In turn, client satisfaction is driven by our ability to do the job, and our capacity to continue to innovate in order to respond to the changing needs and expectations of Canadians. It is also driven by the effectiveness of our compliance programs, which work to responsibly contain intentional and unintentional non-compliance at relatively low levels and ensure that the tax system is fair. This is why we aim to ensure an appropriate audit presence, and we employ sophisticated compliance programs to help us target where risk is greatest, thereby reducing the burden on compliant Canadians. We also strive to clearly communicate obligations and requirements. For example, we have been pro-active in establishing audit protocol agreements with large businesses to foster openness and transparency in our review activities. In addition, we conduct client satisfaction surveys so that we can be sure our messages are clear and our overall approach is balanced.

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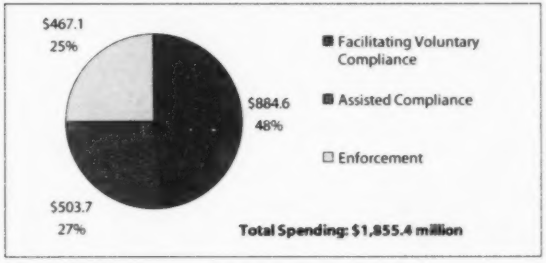
This past year was the first year that funding for the CCRA was stabilized in line with rising workloads of increasing complexity. In prior years, many of our review, audit, enforcement, and collection of unpaid taxes activities suffered from a funding gap.

As shown in Exhibit 12, the largest share of the Tax Services resources (48%, a slight decrease from 51% last year) was spent on facilitating voluntary compliance activities (through various service channels such as telephone assistance, publications, outreach services, and processing of returns). The second largest share (27% compared to 28% last year) was spent on assisted compliance activities (reviews, examinations and audits) and the remaining (25% compared to 21% last year) was devoted to enforcement operations (e.g., collection actions, investigations and prosecutions).

Exhibit 12: Total Tax Services Resources Allocated to the Compliance Continuum for 2001-2002 ($million)



Note: The percentages above are based upon management's best estimates of actual business line spending on compliance continuum activities.

Performance Highlights

The next section (beginning on page 1-42) presents a detailed report card for Tax Services. It summarizes our performance over the reporting period against our eleven anticipated results in support of our expected outcome—Canadians pay their fair share of taxes and the tax base is protected.

Performance Highlights Against Anticipated Results

Expected outcome:
Canadians pay their fair share of taxes and the tax base is protected

Anticipated results

1. **Majority of Canadians and businesses participate in the tax system**

This year's rating	Last year's rating	Year-to-year change
■	■	▬

Current-Year Performance: Overall, we continue to collect the vast majority of federal revenues (95%) without any audit or collection activities. We make considerable efforts to provide quality service and outreach initiatives to promote participation in the tax system. Our efforts are supported by a strong legislative foundation, the co-operation of over a million employers who withhold and remit source deductions, and the collaboration of our federal, provincial, and territorial partners. Overall, tax compliance in Canada is reasonably high. Most Canadians over 18 years of age (over 90%) filed and paid their reported income taxes when they were due. Similarly, most taxable Canadian corporations (also over 90%) filed and paid their reported income taxes on time. In the case of GST HST*, most known Canadian businesses registered as appropriate and filed their returns when they were due (Fig. 1-1 and Fig. 1-2).

Year-to-Year Change: Our most recent available estimates suggest that the high levels of filing and remittance compliance we reported in 2000-2001 were sustained. The percentage of taxable Canadian individuals and corporations that file and pay their reported taxes on time has remained high (over 90%), while registration for the GST HST* has improved significantly, representing approximately 120,000 new registrants. Nearly 90% of these registrants filed their GST HST* returns on time (89% in the previous year).

* GST HST statistics exclude Quebec. Businesses residing within Quebec register with ministère du Revenu du Québec, which administers GST on behalf of the CCRA.

Success Criteria: *High levels of compliance that meet or exceed those we reported in 2000-2001 (revised to reflect changes in methodology and the incorporation of measures of GST HST registration and filing compliance).*

2. **Taxpayers receive timely, accessible, reliable, and fair service that is responsive to their needs**

This year's rating	Last year's rating	Year-to-year change
■ ●	■ ●	▬

Overall

A. Providing Timely, Accessible, Reliable, and Responsive Service to Clients

Current-Year Performance: A fundamental aspect of client service is to inform taxpayers in a **timely** and effective way about changes in law in a manner that is **responsive** to their needs. Our telephone, electronic information, and publications provide **reliable** information services to help taxpayers to be informed and to understand their tax obligations. Over 900 of our tax-related publications (forms and guides) undergo rigorous and highly structured, time-sensitive annual review processes to ensure that all legislative changes are accurately incorporated in an easy to understand format and in time to meet our critical target for bulk mailing in early January. Our 2001 Annual Survey indicates that 69% of the taxpayers (67% last year) agreed that our guides and materials are clear and simple to understand. This is particularly pertinent because of the implementation of Tax on Income (TONI), which has been a massive undertaking for the CCRA over the past two years. Similar to last year, we successfully communicated and completed the full implementation of the TONI legislation for each of remaining seven provinces and territories (except Quebec).

To improve **accessibility**, our strategy has been to reduce our clients' need to call by providing on-line and automated information services. Last year, the number of tax-related hits on our Web site almost doubled to 32 million, while the number of callers declined by about 4% (Fig. 2-1). Despite the modest decline in caller volume, the telephone remains the most popular way that clients seek our assistance. We met our 90% to 95% accessibility target (Fig. 2-2). Although this means that most callers were able to reach the queue for service, it does not imply that they were successful on their first attempt or that their calls, once in the queue, were answered in a timely manner. We no longer monitor the number of attempts made by callers as a performance measure. We believe that this statistic has become less meaningful with the advent of new technologies, such as automatic re-dial services. Our timeliness in answering calls was somewhat below our internal performance standard of answering 80% of calls within two minutes of entering the queue.

(Continued on page 1-44)

■ Anticipated results met ● Rating is based on good data quality
■ Anticipated results mostly met ● Rating is based on reasonable data quality
■ Anticipated results not met ● Rating is based on weak data quality

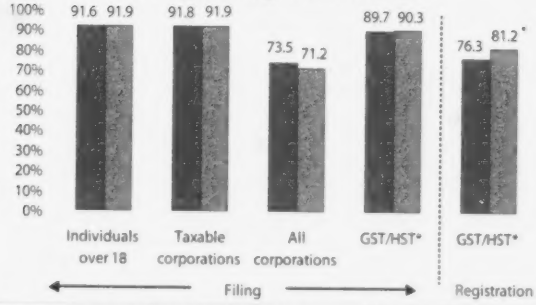
Performance by Business Line
Tax Services

For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

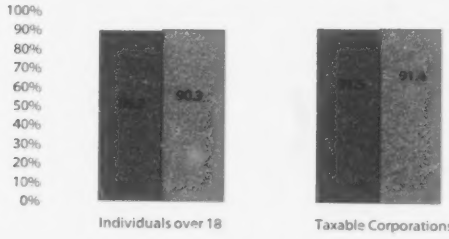
1-1

Filing and Registration Rates



1-2

Percentage of Taxable Individuals and Corporations That Pay Reported Income Tax on Time



Once again, most Canadian individuals over 18 years of age and most taxable Canadian corporations filed and paid their reported income taxes on time. As well, over 80% of known Canadian businesses registered for the GST/HST* as appropriate—a high degree of registration compliance given that not all businesses are required to register—and over 90% of these registrants filed their returns on time.

Legend
- Most recent available estimates
- Prior year

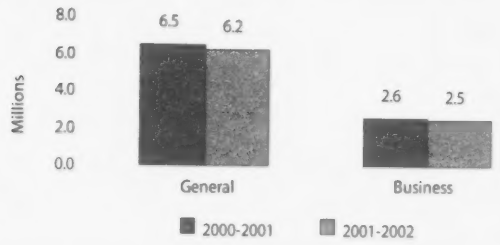
* GST/HST figures exclude Quebec
Prior years' figures restated due to change in methodology

Performance Drivers —
- Economic conditions
- Social norms and attitudes towards government and taxation
- Quality of taxpayer services
- Perceptions of effectiveness of tax enforcement

A. Providing Timely, Accessible, Reliable and Responsive Service to Clients

2-1

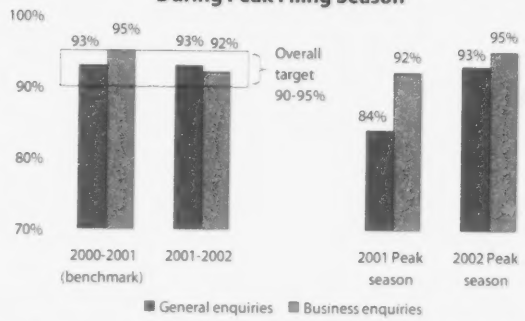
Year-Over-Year Change in Number of Unique Callers



Overall, the number of callers has declined by about 4% while the number of Web-hits has almost doubled to almost 32 million. Although further study of this trend is required, this could be an indication that the demand for telephone assistance is declining.

2-2

Telephone Caller Accessibility Overall and During Peak Filing Season



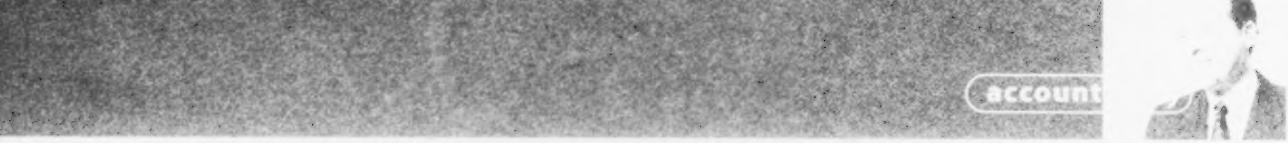
We substantially improved telephone caller accessibility during peak periods and met our overall target for the fiscal year.

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation



For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

Filing and Registration Rates

Percentage of Taxable Individuals and Corporations That Pay Reported Income Tax on Time

Once again, most Canadian individuals over 18 years of age and most taxable Canadian corporations filed and paid their reported income taxes on time. As well, over 80% of known Canadian businesses registered for the GST/HST as appropriate – a high degree of registration compliance given that not all businesses are required to register – and over 90% of these registrants filed their returns on time.

Legend

Performance Drivers

A. Providing Timely, Accessible, Reliable and Responsive Service to Clients

Year-Over-Year Change in Number of Unique Callers

Telephone Caller Accessibility Overall and During Peak Filing Season

Overall, the number of callers has declined by about 4% while the number of Web hits has almost doubled to almost 32 million. Although further study of this trend is required, this could be an indication that the demand for telephone assistance is declining.

We substantially improved telephone caller accessibility during peak periods and met our overall target for the fiscal year.

Performance Highlights Against Anticipated Results

Expected outcome:
Canadians pay their fair share of taxes and the tax base is protected

Anticipated results

2. **(Continued) Taxpayers receive timely, accessible, reliable, and fair service that is responsive to their needs** ***(for overall rating, see previous page)***

A. Providing Timely, Accessible, Reliable and Responsive Service to Clients (Continued)

To evaluate our overall service performance, we use surveys, service standards, and internal performance standards. The estimated percentage of clients who agree that the CCRA is doing a good or very good job in the area of income taxation increased significantly from 71% to 74% between our 2000 and 2001 Annual Survey, which meets our success criterion for **responsiveness** to client needs.

Currently, our 27 service standards for tax services focus on **timeliness** and do not include all key delivery modes, such as telephone enquiry service. Although we did not meet a number of these service standards, we met or mostly met many of our most important ones, including T1 processing and GST/HST processing (Fig. 2-3 and "Schedule B – Overall Performance Against Service Standards" on page 1-135).

Year-to-Year Change: Estimates based on our Annual Survey indicate that the majority of taxpayers (69%) continue to find our guides and materials clear and simple to understand. We again successfully communicated and implemented major legislative changes within required timeframes. On balance we made modest progress, improving our performance against five of our service standards. However, our performance declined against four standards (Fig. 2-4). With respect to telephone enquiries, we substantially improved caller accessibility during peak season. The 4% decline in caller volume may be due in part to the expiration of certain one-time government initiatives in place during 2000-2001, or it may also indicate that our alternative electronic information services are beginning to reduce our clients' need to call. We will monitor trends over the next several years to better understand how these alternative services affect caller volumes. As well, our quality assurance program for evaluating the reliability of our telephone service indicates that agent accuracy is similar to last year.

Success Criteria: *Overall client satisfaction rating from our Annual Survey meets or exceeds our benchmark result for 2000-2001. Service standards and internal performance standards are met or exceeded, particularly the most important ones. Effective communication and implementation of legislated changes within required timeframes. Reduced caller volumes and increased take-up of alternative electronic information services.*

B. Ensuring Fairness

Current-Year Performance: The CCRA strives to collect the correct amount of tax–neither too much nor too little. As part of this effort, we refunded nearly $58 million to some 216,000 individual filers who understated the amount of taxes prepaid through employers' withholding of source deductions. In support of fairness, we also cancelled or waived an estimated $245 million in interest and penalties for extenuating circumstances such as financial hardship, as permissible under the law. We met our service standard for processing requests for these cancellations and waivers. We initiated a review of our fairness registry, which tracks requests and decisions relating to cancellations of interest and penalty assessments, but have yet to institute a systematic fairness monitoring program across the CCRA to provide greater assurance of consistency of treatment. Our current efforts to ensure the consistent treatment of taxpayers include providing our officers with tools and guidelines, supported by Fairness Committees at most tax services offices. Guided by the Appeals Program, we are considering options for a co-ordinated, agency-wide monitoring process and a more complete fairness registry. We also provided 307 rulings and 2,735 interpretations (written and by phone) for income tax and another 3,724 for GST/HST to clients, to provide them with greater certainty about the application of the tax laws. However, we did not meet our service standard for timeliness of processing applications under our rulings program.

Year-to-Year Change: Cancellations and waivers of interest and penalties increased by approximately 32% (from an estimated $185 million to an estimated $245 million–Fig. 2-5). The number of income tax rulings and interpretations remained virtually the same. Our timeliness in processing applications for advance rulings has declined since 2000-2001, largely as a result of the increased complexity of cases and the need to train newly hired personnel.

Success Criteria: *Service standards are met or exceeded, and commitments under last year's performance improvement plan are met.*

■ Anticipated results met ● Rating is based on good data quality

Anticipated results mostly met — Rating is based on reasonable data quality

■ Anticipated results not met ● Rating is based on weak data quality

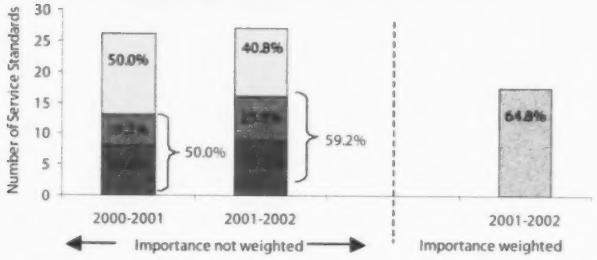
For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

A. Providing Timely, Accessible, Reliable and Responsive Service to Clients (Continued)

2-3

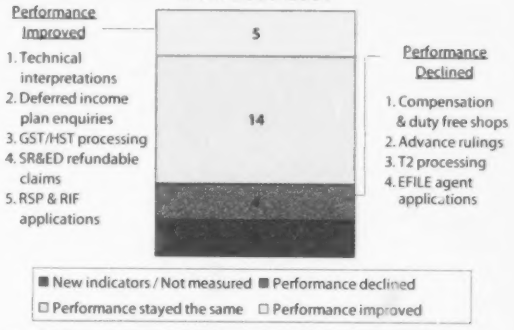
Performance Against Service Standards



In 2001-2002, we met or mostly met 59.2% of our service standards compared to 50.0% the year before.

2-4

Service Standards Performance Changes from 2000-2001



On balance, we made modest progress in improving our performance against service standards (Schedule B, page 1-133). We have not yet expanded the scope of these standards beyond timeliness.

B. Ensuring Fairness

2-5

Fairness Indicators

- $58 million in **beneficial adjustments** granted in favour of approximately 216,000 individual taxpayers who erroneously understated the amount of source deductions withheld by employers. Beneficial adjustments will be expanded to include other types of taxpayer errors, after full implementation of the Matching Redesign Initiative in 2004-2005.
- An estimated $245 million in **penalties and interest were cancelled or waived** for 1.9 million taxpayers, for legislatively sanctioned extenuating circumstances. Up from an estimated $185 million in 2000-2001, this is an increase of about $60 million.
- As a first step in implementing a systematic fairness monitoring program nationwide, we initiated a review of the **fairness registry** (for tracking requests and decisions relating to cancellations of interest and penalty assessments).
- 6,766 income tax and GST/HST **rulings** and **interpretations** to clients to provide them with greater certainty about the application of the tax laws.

Performance Drivers —

- New federal/provincial/territorial legislative changes
- Complexity of legislated changes
- Demographic shifts/Immigration policy
- Client expectations of service delivery

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

A. Providing Timely, Accessible, Reliable and Responsive Service to Clients (Continued)

Performance Against Service Standards

In 2001-2002, we met or mostly met 59.2 [illegible] of our service standards compared to 30.[illegible] the year before.

Service Standards Performance Changes from 2000-2001

On balance, we made modest progress in improving our performance against service standards (Schedule [illegible] page 1-133). We have not yet expanded the scope of [illegible] standards beyond timeliness.

B. Ensuring Fairness

Fairness Indicators

- [illegible] **beneficial adjustments** [illegible]
- [illegible] **penalties and interest were cancelled or waived** [illegible]
- [illegible] **fairness registry** [illegible]
- [illegible] **rulings** and **interpretations** [illegible]

Performance Drivers

[illegible]

Performance Highlights Against Anticipated Results

Expected outcome:
Canadians pay their fair share of taxes and the tax base is protected

Anticipated results

3. Processing of returns is accurate, timely, and efficient

This year's rating	Last year's rating	Year-to-year change
●	●	⬆

Current-Year Performance: We met or mostly met our service standards for processing timeliness in all but two major tax return categories (T2 corporation and T3 trust returns—Figs. 3-3 and 3-4), while maintaining a high degree of accuracy. In the case of individual T1 returns, our performance exceeded our standards. We processed 13.9 million paper returns in an average of less than four weeks and 8.9 million electronic returns in an average of less than two weeks. Our annual survey indicates that 85% of taxpayers were either somewhat or very satisfied with the time it took to receive their notice of assessment or refund.

In the corporate returns area, we experienced unanticipated problems with the introduction of our new corporate processing system. As a result, we faced a considerable challenge this year in addressing a substantial backlog of unassessed T2 returns from 2000-2001. We successfully met this challenge, dramatically reducing our inventory from 342,061 returns at the beginning of the year to an acceptable level of 55,616 returns by year-end (Fig. 3-2). With much of our resources devoted to clearing the backlog, we were unable to meet our revised standard for T2 processing this year (Fig. 3-3). However, we have laid the foundation for timelier processing. Indeed, processing times had already improved sharply by year-end although we still could not meet our service standard. After a full year of experience, and considering the complexity of the workload, we have reassessed the service standard for the new system, which was set before its implementation. This revised standard is to process 75% of returns in 50 days and to process 90% in 90 days.

An important part of our processing strategy is to increase participation in electronic filing by individual taxpayers, and to expand electronic filing options for our other tax lines. Not only does electronic filing eliminate many of the costs and errors associated with the processing of paper returns, it also dramatically improves the speed with which returns can be processed. While we recognize that the take-up rates for our electronic services are dependent on the quality of our offerings and people's attitudes toward Internet transactions, we are building the capability to process 75% of T1 tax returns electronically in the next few years.

Year-to-Year Change: We exceeded last year's performance by processing 99.8% of all T1 returns that were filed on time by mid-June. Our timeliness in processing GST/HST returns also improved from 2000-2001 and is now close to our service standard (Fig. 3-4). Our timeliness for processing T3 trust returns declined to 46%, compared to 62% last year (Fig. 3-4). We are making several system enhancements to the T3 trust returns processing system to streamline the process, which will improve processing times in subsequent years. Electronic filing continued to increase in popularity this year, with 39% of all 2001 T1 returns being filed electronically, compared to our revised figure of 35.6% for the year before (Fig. 3-1).

Success Criteria: *Our processing times meet or exceed service standards and internal performance standards while maintaining a high degree of accuracy.*

Increased participation in electronic filing resulting in improved timeliness, accuracy and efficiency of returns processing.

■ Anticipated results met
● Rating is based on good data quality

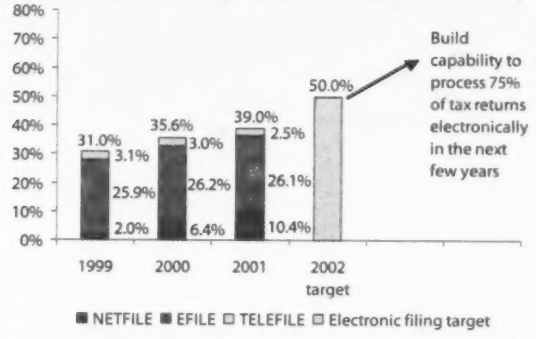
Anticipated results mostly met
Rating is based on reasonable data quality

■ Anticipated results not met
● Rating is based on weak data quality

For further information on performance: www.ccra.gc.ca/annualreport

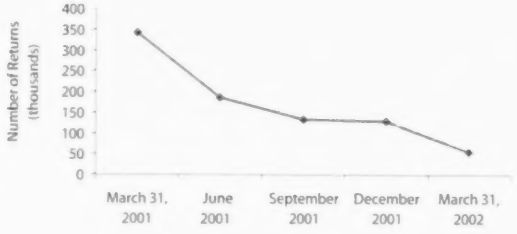
Results highlights

3-1 **T1 Returns – Trend in Electronic Methods of Filing**



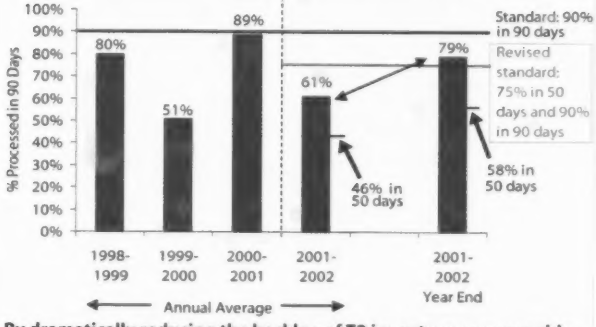
Electronic filing continues to grow in popularity, and our goal is to have most returns filed this way within the next few years.

3-2 **T2 Tax Returns – Trend Through 2001-2002**



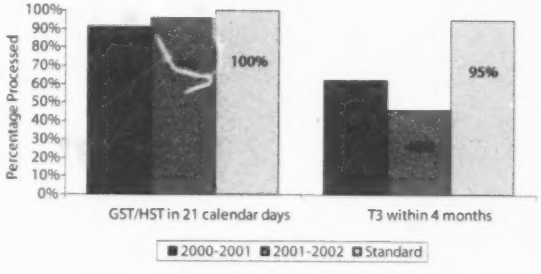
We dramatically reduced the backlog of T2 inventory from 342,061 returns at March 31, 2001, to 55,616 returns at the end of March 2002.

3-3 **T2 Return Processing – Performance Against Service Standard(s)**



By dramatically reducing the backlog of T2 inventory, we were able to improve our performance towards the end of the fiscal year. With the introduction of T2 NETFILE, we anticipate more timely processing of returns in 2002-2003. The service standard has been revised after one full year of implementation in light of program experience and revised assumptions.

3-4 **T3 and GST/HST Processing Times vs. Service Standards**



Our timeliness of GST/HST processing improved and is now close to our service standard. However, our T3 performance declined and remains well below our service standard.

Performance Drivers —

- Legislative Changes
- Size and composition of taxpayer population
- Emerging technologies
- Electronic filing participation

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

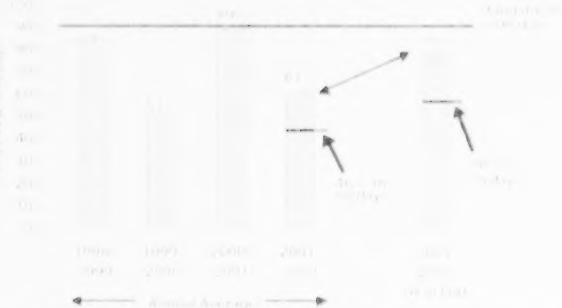
T1 Returns – Trend in Electronic Methods of Filing

Electronic filing continues to grow in popularity, and our goal is to have most returns filed this way within the next few years.

T2 Tax Returns – Trend Through 2001-2002

We dramatically reduced the backlog of T2 inventory from 142,061 returns at March 31, 2001, to 55,616 returns at the end of March 2002.

T2 Return Processing – Performance Against Service Standard(s)



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T3 and GST/HST Processing Times vs. Service Standards

Our timeliness of GST/HST processing improved and is now close to our service standard. However, our T3 performance declined and remains well below our service standard.

Performance Drivers

Performance Highlights Against Anticipated Results

Expected outcome:
Canadians pay their fair share of taxes and the tax base is protected

Anticipated results

4. Level of tax debt is within targeted level

This year's rating	Last year's rating	Year-to-year change
●	●	⬆

Current-Year Performance: The primary role of our accounts receivable program is to ensure that taxes that have been assessed and collectables are actually paid in a timely manner. The collection of outstanding accounts receivable is an important and integral part of the CCRA's compliance continuum. Our objective is to prevent further escalation in receivables and to maintain our receivables in line with gross revenues. The CCRA has obtained additional resources from Parliament and is implementing various strategies to address increases in the annual intake and aging of accounts receivable.

At the end of March 2002 the level of accounts receivable was about $16 billion compared to $13.9 billion the year before (Fig. 4-2). We succeeded, through additional resources and enhanced program delivery, in limiting the rate of growth of accounts receivable to a level that would otherwise have been higher. Our key accomplishments in 2001-2002 included significantly exceeding our cash collection commitment to the Government of Canada of $7.8 billion by $1.0 billion (Fig. 4-1), and achieving improvements in the aging of our accounts receivables handled by tax services offices (TSOs), which represents about 75% of overall receivables and comprise those accounts that are more difficult to collect. In particular, the percentage of the value of accounts receivable less than a year old in the TSOs increased by 2%, with a corresponding decrease in the percentage of the value of accounts receivable over five years old (Fig. 4-4).

Our most significant challenge resides in reducing the gap between our production (resolving accounts through cash collections, write-offs of accounts that we could not collect, or other adjustments) and the steady increase in intake of new debt every year. While our annual performance with respect to cash collected continues to improve, we were not able to keep pace with intake and the ratio of outstanding receivables to gross revenues continues to deteriorate—growing from 4.7% the previous year to 5.3% this year. The Agency does not use this ratio as a performance target, but it is nevertheless a meaningful trend indicator of global performance of the accounts receivable program. We have also launched a major initiative aimed at improving and modernizing our program delivery systems, approaches, and mechanisms, such as nationalizing the collections workload, to improve performance and cope with ever-increasing workloads.

The CCRA uses a variety of performance indicators other than the above ratio for managing its receivables program. These include aging, cash collected, production to intake, write-offs, cost to resolve $1,000, and production per full-time equivalent. The federal government's transition to reporting revenues on an accrual basis rather than a cash basis will result in adjustments to reflect the realizable value of our receivables. It will also affect the calculation of the ratio of outstanding receivables to gross revenues.

Year-to-Year Change: While our production has increased substantially year-over-year (Fig. 4-3), it still has not kept pace with the rising intake. The cost to resolve $1,000 decreased from $18 to $17 as a result of increased productivity among collections agents. Overall recoveries increased as a percentage of gross revenue from 2.7% to 3.3%. At the same time, about $1.0 billion in bad debts were written off as in the prior year. On balance, we believe that we exceeded our performance over the previous year due largely to our strong performance in cash collections.

Success Criteria: *Cash collections meet or exceed government expectations for additional funding.*

Reduction in the age of accounts receivable handled by the TSOs.

Dollar value of production meets or exceeds intake of new debt.

Stability in the ratio of outstanding receivables to gross revenues (preventing further deterioration).

■ Anticipated results met
● Rating is based on good data quality

Anticipated results mostly met
Rating is based on reasonable data quality

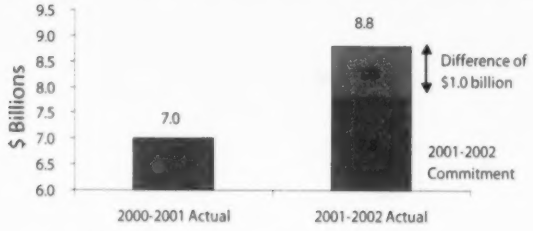
■ Anticipated results not met
● Rating is based on weak data quality

Performance by Business Line
Tax Services

For further information on performance: www.ccra.gc.ca/annualreport

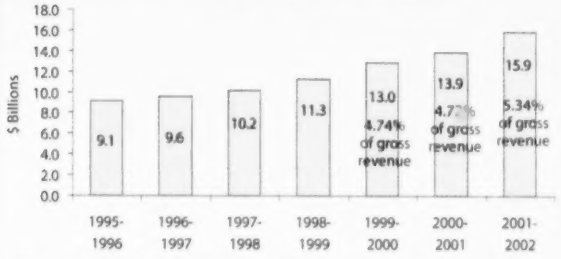
Results highlights

4-1 Tax Services Offices Cash Collections ($billions)



With the additional funding resources (some 420 full time equivalent staff) we exceeded our performance from the prior year by $1.9 billion and surpassed our cash collections commitment by over $1.0 billion.

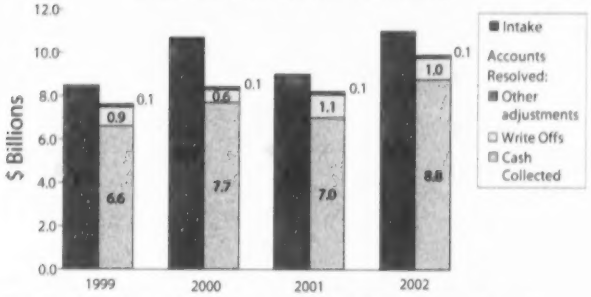
4-2 Trend in Accounts Receivable ($billions)*



* Accounts receivable as a percentage of gross revenue numbers for previous years restated as per Public Accounts.

The level of accounts receivable has consistently increased despite our improved production. When taken as a percentage of gross revenue, it has increased from 4.74% and 4.72% in recent years, to 5.34% in 2001-2002.

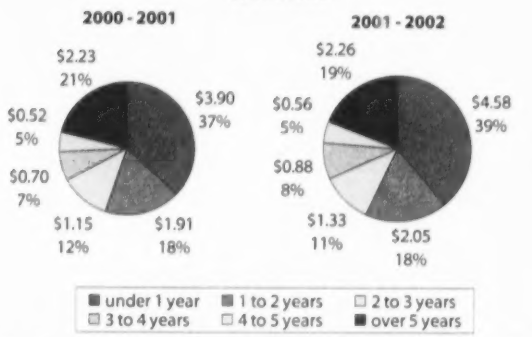
4-3 Tax Services Offices Collection Activity – Intake and Production* ($billions)



Despite the substantial increase in cash collections (Fig. 4-1), the intake of new debt continued to surpass our production on existing unpaid accounts. This was due, in part, to the clearing of an unusually large corporate tax return inventory from 2000-2001 and in part to more effective enforcement of filing requirements by the Non-filer/Non-Registrant Program. The continuing gap between intake and production contributes to the rising trend in accounts receivable.

* production = cash collections, write-offs and other adjustments

4-4 Tax Services Offices* Aging of Accounts Receivable ($billions)



The percentage of the value of accounts receivable inventory (at TSOs) over five years of age declined by 2 percentage points and the percentage of the value of accounts less than one year old increased by the same amount. Additional funding over the next three years will be devoted to further addressing our older inventory.

* TSO inventory excludes high-volume low-risk accounts handled by the Collections Call Centre.

Performance Drivers —

- Economic conditions
- Social norms and attitudes towards government and taxation
- Availability of skilled resources

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

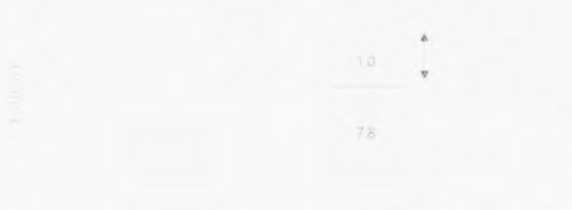
Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

Tax Services Offices Cash Collections ($billions)



With the additional funding resources (some 420 full time equivalent staff) we exceeded our performance from the prior year by $1.9 billion and surpassed our cash collections commitment by over $1.0 billion.

Trend in Accounts Receivable ($billions)

The level of accounts receivable has consistently increased despite our improved production. When taken as a percentage of gross revenue it has increased from 4.74% and 4.72% in recent years to 5.34% in 2001-2002.

Tax Services Offices Collection Activity
Intake and Production ($billions)

Despite the substantial increase in cash collections (Fig. # 1), the intake of new debt continued to surpass our production on existing unpaid accounts. This was due in part to the clearing of an unusually large corporate tax return inventory from 2000-2001 and in part to more effective enforcement of filing requirements by the Non-filer/Non-Registrant Program. The continuing gap between intake and production contributes to the rising trend in accounts receivable.

Tax Services Offices' Aging of Accounts Receivable ($billions)

The percentage of the value of accounts receivable inventory at TSOs over five years of age declined by 2 percentage points and the percentage of the value of accounts less than one year old increased by the same amount. Additional funding over the next three years will be devoted to further addressing our older inventory.

Performance Drivers

Performance Highlights Against Anticipated Results

Expected outcome:
Canadians pay their fair share of taxes and the tax base is protected

Anticipated results

5. Compliance behaviour is understood with a view to minimizing areas of non-compliance

This year's rating	Last year's rating	Year-to-year change
●	●	⬆

Current-Year Performance: Measuring non-compliance risks and understanding their underlying causes is an extremely challenging but important task for revenue agencies worldwide. To advance our understanding of compliance risks, we have initiated a new framework for measuring compliance. The framework, which is based on establishing a comprehensive basket of compliance indicators (Fig. 5-1), will provide a structured approach to assessing compliance risks. Our experience suggests that non-compliance is most prevalent in our business tax lines. Our national risk assessment system provides broad estimates of the percentage of client accounts with a substantive risk of non-compliance within these lines (Fig. 5-2). The results from our random validation programs for individual income tax returns indicate a relatively high overall rate of compliance (92.8%) on the key deduction and credit items subject to review. Our T1 matching program also indicates that compliance is high with respect to income and deduction items (e.g., wages and salaries) that are subject to third-party information reporting. Although our current risk assessment systems do not cover all reporting compliance issues, our qualitative assessment based on our experience and guided by available evidence and estimates is that non-compliance generally remains at relatively low levels.

Year-to-Year Change: We anticipate that the initial framework we have developed for measuring compliance in a more systematic and comprehensive way will make a substantive contribution to our understanding of compliance and our capacity to assess compliance risks. We have developed a proposed action plan for the implementation of our new framework beginning in 2002-2003. Nonetheless, the estimated percentages of business accounts with a substantive risk of non-compliance have changed very little relative to our benchmark figures for 2000-2001 (Fig. 5-2). The overall rate of non-compliance on individual income tax items covered under the random sampling portion of our T1 validation program has also remained stable in recent years.

Success Criteria: *Prompt analysis and reporting of compliance behaviour to assist in the development, refinement and targeting of compliance programs.*

6. Allocation of compliance and enforcement resources is guided by risk

This year's rating	Last year's rating	Year-to-year change
●	●	➖

Current-Year Performance: The CCRA aims to target the largest share of its review and enforcement activities on areas of high risk (Fig. 6-2), a strategy designed to make the tax system more equitable, recover more revenue, and impose a smaller burden on compliant taxpayers. Within individual types of review and enforcement activities designed to address key compliance issues, we believe that our targeting efforts are largely effective. Our analysis of the CCRA's information matching, validation, and audit programs indicates that these programs are generally effective at targeting higher-risk returns for verification and enforcement. For example, the individual income tax returns targeted for verification of selected deduction and credit items under our Processing Review Program show a much higher average assessment and rate of adjustment than those selected at random (Fig. 6-1). Our audit programs are supported by sound computerized risk assessment systems. We still need to improve our capacity to effectively allocate resources across the spectrum of our review and enforcement activities according to risk. To improve compliance resource allocation efforts, we are continuing to enhance systems, such as the Compliance Measurement, Profiling, and Assessment System (COMPASS) which allows us to analyze many compliance risks by industry sector, geographic area, and other statistical and demographic breakdowns.

Year-to-Year Change: Through renewed efforts in securing corporate returns and improved targeting of non-filers and non-registrants, we have substantially increased (16.5%) the combined number of new GST/HST registrations and income tax filers—from 555,739 in 2000-2001 to 647,170 in 2001-2002 (Fig. 6-3). Our targeting under our validation programs has remained effective (Fig. 6-1).

Success Criteria: *Our information matching programs permit us to effectively identify discrepancies between amounts reported on tax returns and third-party information reports.*

A comparison of our targeted and random compliance activities reveals that targeting is effective.

■ Anticipated results met ● Rating is based on good data quality
■ Anticipated results mostly met ● Rating is based on reasonable data quality
■ Anticipated results not met ● Rating is based on weak data quality

For further information on performance: www.ccra.gc.ca/annualreport

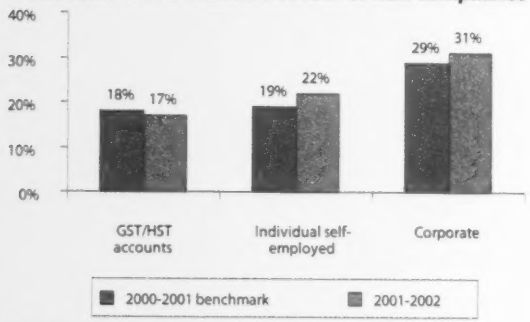
Results highlights

5-1

Our basket of compliance indicators will include:

1. Macro Indicators	To identify general trends in compliance by comparing CCRA data with relevant socio-economic data.
2. Non-Compliance Estimates	To produce estimates of non-compliance in selected population segments from the results of random sample compliance verifications.
3. Analyses of Risk Factors	To monitor trends in non-compliance through analyses of annual changes in risk assessment profiles.
4. Public Opinions	To understand public attitudes toward compliance and their satisfaction with the CCRA's performance through periodic surveys.
5. Evaluation Results	To gauge the results of program strategies and initiatives through the use of a variety of qualitative and quantitative research methods.

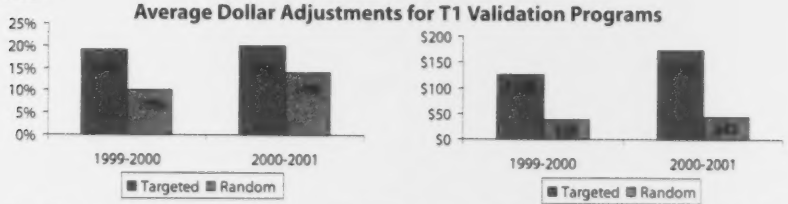
5-2 **Broad Estimates of the Percentage of Business Accounts with a Substantive Risk of Non-compliance**



The risk of non-compliance tends to be relatively high for business returns, but the risk is relatively unchanged from our 2000-2001 benchmark.

Performance Drivers —
- Changes in compliance environment
- Third party information sources
- Public opinion on tax compliance and enforcement

6-1 **Targeted vs. Random Adjustment Rate and Average Dollar Adjustments for T1 Validation Programs**

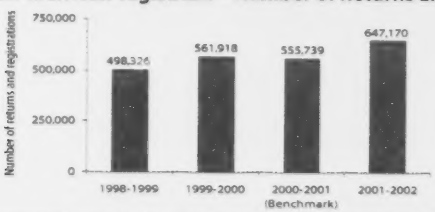


Targeting under our validation programs remains effective. Targeted returns continue to show higher adjustment rates and average dollar adjustment amounts compared to random returns.

6-2 **Risk Allocation in Audit and Enforcement Programs**

- Returns flagged as high risk by our national risk assessment system are much more likely to be audited than those flagged as low risk.
- Audit results indicate that returns flagged as high risk have a much higher incidence of material adjustments and larger average adjustments than those flagged as low risk.
- Improvements in our targeting of tax non-filers and GST non-registrants have contributed to a substantial increase in the number of tax returns and GST/HST registrations secured.
- We conducted more investigations of proceeds of crime cases and made more referrals to the Department of Justice for criminal prosecutions than in the prior year.

6-3 **Non-filer/Non-registrant – Number of Returns and Registrations**



We have improved our ability to secure returns and registrations through the Non-filer/Non-registrant program.

Performance Drivers —
- Compliance trends and patterns
- Quality of risk assessment systems
- Experience of audit and review staff

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

Our basket of compliance indicators will include:

Broad Estimates of the Percentage of Business Accounts with a Substantive Risk of Non-compliance

The risk of non-compliance tends to be relatively high for business returns, but the risk is relatively unchanged from our 2000-2001 benchmark.

Performance Drivers

Targeted vs. Random Adjustment Rate and Average Dollar Adjustments for T1 Validation Programs

Targeting under our validation programs remains effective. Targeted returns continue to show higher adjustment rates and average dollar adjustment amounts compared to random returns.

Non-filer/Non-registrant – Number of Returns and Registrations

We have improved our ability to secure returns and registrations through the Non-filer/Non-registrant program.

Risk Allocation in Audit and Enforcement Programs

Performance Drivers

Performance Highlights Against Anticipated Results

Expected outcome:
Canadians pay their fair share of taxes and the tax base is protected

Anticipated results

7. Actively seek legislative changes as required to enhance simplification, minimize misreporting and unintentional non-compliance

This year's rating	Last year's rating	Year-to-year change
■	■	▬

Current-Year Performance: We work closely with the departments of Finance and Justice to ensure that proper legislative authority exists to realize the Government's objectives for fairness in the tax system and the promotion of voluntary compliance. This work involves the ongoing assessment of the effectiveness of our legislative framework to ensure that it remains responsive to new and emerging issues that affect compliance. In our judgement, we met this expectation through participation in several new legislative initiatives that led to making and implementing recommendations for legislative change (Fig. 7-1).

Year-to-Year Change: In 2001-2002, we participated in the drafting of tobacco tax measures, the air travellers' security charge, and budget measures with respect to apprentice vehicle mechanics' tools, adult basic education tuition assistance, the education tax credit, the transfer of assets of managed woodlots, charitable donations of publicly traded securities, GST HST credit responsiveness, qualified limited partnerships, temporary construction work camps, and the deferral of corporation tax instalments for small business, among others. Improvements were also made to the *Canada Pension Plan Regulations* and the *Insurable Earnings and Collection of Premiums Regulations* to facilitate their administration and obviate the need for annual amendments. The CCRA was a key participant in the government's response to September 11 events by helping draft and subsequently execute our new-found responsibilities under the *Charities Registration (Security Information) Act*. This provides us with the legal framework to use and protect classified information that may tie an organization to terrorist groups.

Success Criteria: *Prompt responsiveness in identifying issues and making recommendations for legislative changes to the departments of Finance and Justice for the Government's attention.*

8. The right programs are used and are effectively delivered

This year's rating	Last year's rating	Year-to-year change
■ ●	■ ●	▬

Current-Year Performance: In our judgement, in addition to providing quality services, we are delivering an appropriate mix of programs to protect the tax base, while still promoting voluntary compliance by taxpayers (Fig. 8-2). The overall fiscal impact of our programs (Fig. 8-1) was approximately $6.5 billion, exceeding our commitment to the Government of Canada of $6.2 billion by 4.8%. We estimate that approximately 16% of the $6.5 billion will be subject to appeals and another 6% will be uncollectable for a net fiscal impact of about $5 billion. As well, our criminal investigations program, which refers the most flagrant cases of non-compliance such as fraud and underground economy for prosecution, continues to be effective—351 customs and tax investigations referred for prosecution vs. 312 the year before.

To ensure responsible enforcement, we have mechanisms that promote transparency in what we do and inform our clients of the breadth of our activities. Examples of key levers that support the fair and equitable treatment of taxpayers include audit protocol agreements for large corporations where we have continued audit presence and outreach for underground economy and Scientific Research and Experimental Development (SR&ED) tax credit. Protocol agreements are in place between the CCRA and approximately 30% of all large corporations (including subsidiaries), helping to ensure co-operation, openness, and flexibility in the audit process. We expanded our outreach initiatives to improve compliance within the underground economy and to inform non-residents and potential immigrants of their tax obligations and entitlements. We delivered $1.5 billion in credits under the SR&ED programs—the largest federally supported incentive program for research and development in Canada.

Year-to-Year Change: Our audit protocol agreement program continues to grow (Fig. 8-2). Review of possible tax avoidance issues in audits of large corporations has increased from 28% to 59% in 2001-2002. We have reorganized our operations to enhance the consistency and predictability of SR&ED program delivery. While we have made some progress in the timeliness of SR&ED delivery, we need to make further progress against our service standards ("Schedule B – Overall Performance Against Service Standards" on page 1-133).

Success Criteria: *Meeting or exceeding anticipated fiscal impact levels.*
High degree of take-up in audit protocol agreement program.

■ Anticipated results met ● Rating is based on good data quality
Anticipated results mostly met — Rating is based on reasonable data quality
■ Anticipated results not met ● Rating is based on weak data quality

For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

7-1

Legislative Policy Development

The CCRA actively participates in the policy development of legislative measures in relation to the following statutes and their regulations:

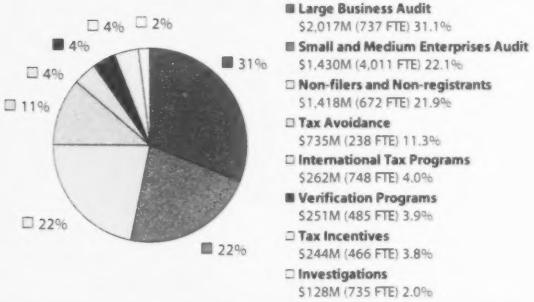
- *Income Tax Act*
- *Excise Tax Act*
- *Excise Act*
- *Excise Act, 2001*
- Parts IV and VII of the *Employment Insurance Act*
- Part I of the *Canada Pension Plan*
- *Air Travellers Security Charge Act*
- *Charities Registration (Security Information) Act*
- *Children's Special Allowances Act*
- *Tax Rebate Discounting Act*

Performance Drivers —

- Number and frequency of legislative changes (federal, provincial, and territorial)
- Clarity of presentation of legislation
- Access to and knowledge of emerging issues

8-1

Tax Compliance Activities – 2001-2002
Total Fiscal Impact of $6.5 billion



Total gross fiscal impact includes federal and provincial tax (participating provinces only), federal tax refunds or interest and penalties reduced, and present value of future tax assessable where appropriate. Our net fiscal impact after appeals (16%) and collection actions (6%) is approximately $5 billion.

8-2

Results of Key Compliance Initiatives

- Underground economy outreach expanded: 92 community visits vs. 62 the year before; 9,853 businesses contacted vs. 8,527 the year before; 84 wharf visits in Atlantic Canada (new for this year).
- Audit protocol agreements with large corporations, including subsidiaries, increased to 206 (30% take-up) from 180 the year before.
- Enhancements to programs for the detection and prosecution of fraud – 351 customs and tax investigations referred for prosecution vs. 312 the year before.
- Enforcement efforts under our Contract Payment Reporting Initiative were redirected in response to lower than anticipated revenue.
- Improving the delivery of key tax credits – SR&ED program handled approximately $1.5 billion in tax credits based on about 11,000 claims.
- Enhanced audit screening for charitable organizations.

Performance Drivers —

- Composition of client population
- Compliance research
- Globalization and electronic commerce
- Level of compliance resources

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

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Results highlights

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- *Children's Special Allowances Act*
- *Tax Rebate Discounting Act*

Performance Drivers —

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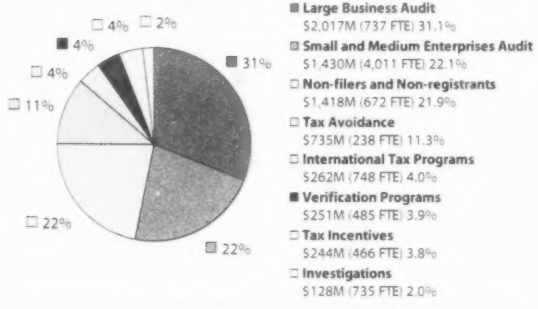
- Clarity of presentation of legislation
- Access to and knowledge of emerging issues

Tax Compliance Activities – 2001-2002
Total Fiscal Impact of $6.5 billion



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Results of Key Compliance Initiatives

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- Enhanced audit screening for charitable organizations.

Performance Drivers —

- Composition of client population
- Compliance research
- Globalization and electronic commerce
- Level of compliance resources

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

Performance Highlights Against Anticipated Results

Expected outcome:
Canadians pay their fair share of taxes and the tax base is protected

Anticipated results

9. Sufficient resources are available to invest in compliance programs

This year's rating	Last year's rating	Year-to-year change
■	■	⬍

Current-Year Performance: To encourage voluntary compliance and maintain the confidence of Canadians that the tax system is equitable and that more serious cases of non-compliance are being addressed, it is essential to maintain an adequate level of audit coverage within each of our major tax programs. Following an independent review of declining audit coverage rates in recent years, which included an assessment of our projections of the fiscal impact of increased audit resources, we received additional funding from the Government of Canada to invest in our compliance programs. Although we are unable to precisely measure our audit coverage rates, our best available estimates indicate that we were able to meet our current target rate for audits of large corporations and nearly meet our target rate for T2 basic files. However, our coverage for small and medium corporate, individual, and GST HST files was below target according to our estimates. This was due in large part to challenges in hiring and training close to 900 additional auditors, which took longer than anticipated. Although our estimates indicate that we did not meet all of our audit coverage targets, the fiscal impact of our programs ($6.5 billion) exceeded the commitment ($6.2 billion) we made to the Government of Canada in relation to the new funding. This performance was broadly in line with our projection that our compliance programs would generate nearly $10 in additional assessments for every additional dollar invested.

Year-to-Year Change: With the aid of additional funding, we have succeeded in ramping up the resources needed to reverse the declining trend in audit coverage over recent years. The fiscal impact of our compliance programs has improved from $6 billion in 2001 to $6.5 billion. Although, in general, our audit coverage rates in 2001-2002 are similar to those in 2000-2001, our investments in hiring and training new audit staff position us well to meet our audit coverage (Fig. 9-1 and Fig. 9-2) and fiscal impact commitments for 2002-2003 through 2004-2005.

Success Criteria: *Audit coverage rates meet or exceed target levels.*
Fiscal impact of compliance programs meets or exceeds our revenue generation commitments.

10. Knowledgeable and skilled workforce is in the right place at the right time

This year's rating	Last year's rating	Year-to-year change
●	●	⬍

Current-Year Performance: The Tax Services business line has about 27,000 full-time equivalent (FTE) staff members. The CCRA undertook several initiatives to attract, train, and retain auditors, economists, and other personnel to ensure that a strong, capable workforce is in place within the organization. With the approval of additional resources received mid-way during the year, much of our effort was focused on recruiting auditors for our compliance programs. We experienced some delays in our recruitment efforts for a number of different reasons, including accommodation and security clearance issues following September 11. However, by the end of the fiscal year, we met this year's targets for hiring approximately 900 auditors for compliance programs. In addition, with our Future Directions initiative, our most ambitious review of our delivery services, and the increasingly dynamic global environment in which we operate, the mix of skills in our workforce will have to change and adapt across all our service delivery lines. To keep pace, our investment in training and learning for our existing employees will require more attention over the coming years. Our annual survey indicates that an estimated 85% of Canadians who have had contact with Tax Services agree that the staff are knowledgeable and competent.

Year-to-Year Change: As part of our multi-year hiring objective in the compliance area, we were successful in meeting our 2001-2002 target of hiring some 900 additional audit staff by the end of the year, which, as a result for this year, only had a marginal impact on our FTE count. In addition, we carried out substantive training activities to prepare our compliance staff to meet our audit coverage targets for the coming years, and developed learning products and plans to accelerate the time it takes for new human resources to become fully productive. Across all of our functions the number of Tax Services staff has remained virtually constant (Fig. 10-1). Recruitment efforts will continue to address staffing needs in all areas, particularly audit and collection staff required to meet the future multi-year hiring targets associated with the new funding.

Success Criteria: *Successful competition with the private sector for highly qualified staff; continuous improvement of existing training programs.*

■ Anticipated results met
● Rating is based on good data quality

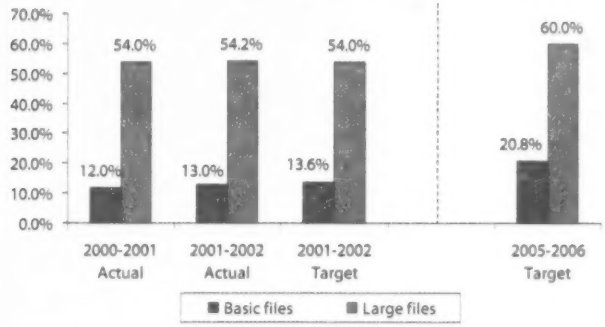
Anticipated results mostly met
Rating is based on reasonable data quality

■ Anticipated results not met
● Rating is based on weak data quality

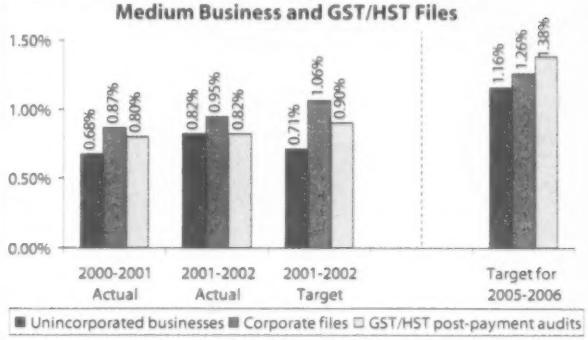
For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

9-1 Estimated Audit Coverage Rates: Large Corporations



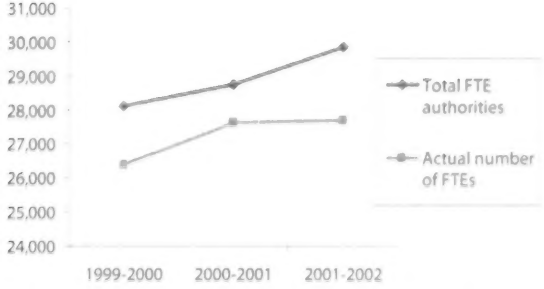
9-2 Estimated Audit Coverage Rates: Small and Medium Business and GST/HST Files



We are unable to precisely measure our audit coverage levels. However, our best available estimates indicate that we were not able to meet some of our coverage targets. We plan to raise coverage rates further over the next three years to encourage voluntary compliance and to help ensure that all taxpayers pay their fair share.

Performance Drivers —
- Level of compliance
- Globalization of economy
- Experience of compliance staff

10-1 Trend in FTEs: Authorities and Actual



The actual number of FTEs fell short of the total authorities. This was due in part to the timing of additional funding and delays in hiring compliance staff.

Performance Drivers —
- Workload increases and funding availability
- Competition with private sector for human resources
- Training

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

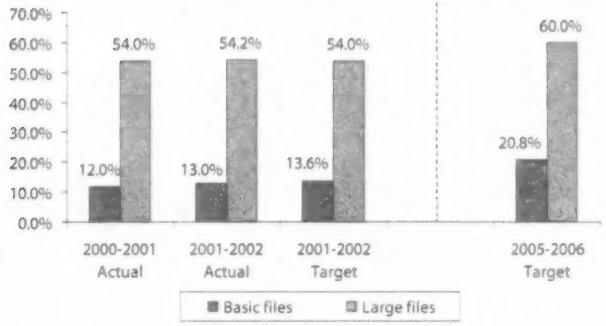
Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

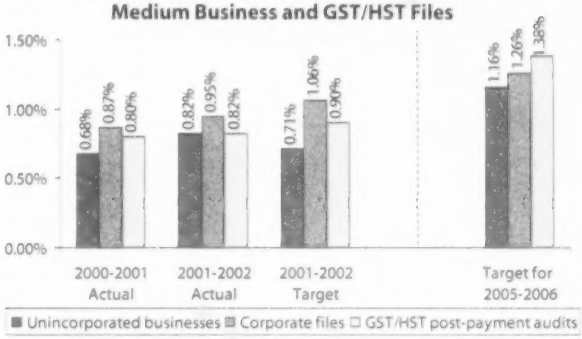
For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

3-1 **Estimated Audit Coverage Rates: Large Corporations**



3-2 **Estimated Audit Coverage Rates: Small and Medium Business and GST/HST Files**



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Performance Drivers —
- Level of compliance
- Globalization of economy
- Experience of compliance staff

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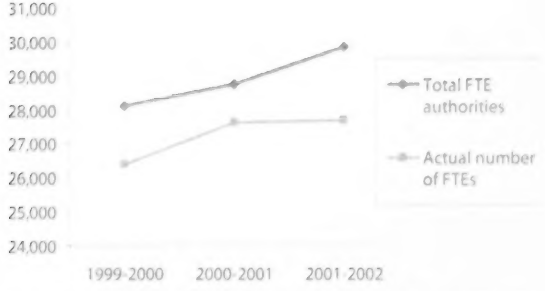

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Performance Highlights Against Anticipated Results

Expected outcome:
Canadians pay their fair share of taxes and the tax base is protected

Anticipated results

11. Core business is under transformation to better meet our mission

This year's rating (Year 2 of 5)	Last year's rating	Year-to-year change
■	■	⬍

Current-Year Performance (Year 2 of 5): Extensive consultations with client groups via our Future Directions initiative have confirmed electronic service delivery as the driving force behind our ongoing business transformation for improved service and efficiency. We have continued to aggressively expand the range of electronic service options (Fig. 11-1), and a substantial share of our clients are taking advantage of these services.

Besides the Internet, we have continued to explore the use of telephony technology. We are looking at innovations such as allowing business clients to file nil payroll reports and GST HST returns over the telephone.

Other innovations include changes to business practices, such as permitting individual clients to pre-authorize the debiting of their accounts for instalment or arrears payments. Projects to re-engineer or replace legacy systems, such as the GST HST Redesign and the Other Levies Project, both of which incorporate the standardized accounting platform and T1 Matching Redesign, are proceeding as planned.

Through the *Excise Act, 2001*, scheduled for implementation in 2002-2003, we will be able to provide a more modern and efficient framework for administering and enforcing the taxation of alcohol and tobacco products.

Year-to-Year Change: We successfully met our key program commitments for innovation earmarked for 2001-2002. Under the Future Directions Initiative, we made solid progress in developing an integrated service vision across agency business lines.

Success Criteria: *Delivery on commitments as stated in the CCRA Corporate Business Plan.*

■ Anticipated results met ● Rating is based on good data quality

Anticipated results mostly met — Rating is based on reasonable data quality

■ Anticipated results not met ● Rating is based on weak data quality

For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

Transformation Initiatives

- Canadians can view and modify their address information on the Internet.
- Question and answer sessions are available on the Internet 24 hours a day, 7 days a week.
- Eligible businesses will be able to file certain types of GST/HST returns over the Internet.
- Individual clients may pre-authorize the debiting of their accounts for instalment or arrears payments.

Performance Drivers —

- Convenience, security, and accessibility of electronic service delivery
- Clear communication of a vision
- Continuous improvement measures

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

For further information on performance: www.ccra.gc.ca/annualreport

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Progress Against the 2000-2001 Road Ahead

Targeted Areas for Improvement*	Targeted Completion Date*	Status	On Track During 2001-2002?	Roll Into Road Ahead, 2002 and Beyond?
A comprehensive strategy to reduce the balance of accounts receivable including a review of the current performance target	2001-2002	A multi-faceted strategy to address the level of accounts receivable has been developed. Elements of this strategy include nationalizing the collections workload and reducing the number of accounts more than five years old.	✓	Yes See item 1 below
Increased audit coverage to levels comparable to those achieved in recent years Increased resource allocations to achieve integrated compliance risk management across programs	2001-2006	With additional resources provided by the Government, nearly 900 new audit staff have already been hired and trained. It will take a few years to realize the full impact of this investment.	✓	Yes See item 2 below
System changes to further improve assessment processes for T2 corporation returns	2001-2002	Inventories reduced to acceptable levels; service standards for processing timelines revised in light of recent program experience.	✗	Yes See item 3 below
Improved performance against existing service standards, and communication of service standards for telephone services adapted from existing internal performance targets	2001-2004	Developed new service standards and related targets for SR&ED, Registered Pension Plans, and Registered Education Saving Plans. Effective 2003-2004, we expect to establish service standards for telephone services.	✓	Yes See item 6 below
Implementing the CCRA's performance measurement framework	2001-2004	In step with the broader implementation of the Balanced Scorecard, work progressed on the development of Balanced Scorecard measures and indicators. However, at a corporate level, the Agency did not progress as expected, falling short in the overall phased-in implementation of the BSC (see page 1-106). We are now back on track in 2002-2003.	✗	Yes See item 6 below
Considering options for instituting a systematic monitoring process to confirm consistency of decisions taken at local tax services offices for the cancellation and waiving of interest and penalties	2001-2002	Fairness registry reviewed as a first step towards implementing systematic nationwide monitoring system.	✗	Yes See item 7 below
Improved measurement and reporting of overall compliance, particularly for certain categories of tax	2001-2002	Developed an initial comprehensive compliance measurement framework and a proposed action plan for implementation beginning in 2002-2003.	✓	Yes See item 8 below

✓ On track ✓ Mostly on track ✗ Not on track

Source: Prior-year Annual Report to Parliament (2000-2001)

The Road Ahead – 2002 and Beyond

1. Implement multi-faceted framework for managing accounts receivable, including nationalizing collections workload (Anticipated Result 4).
2. Deploy the additional resources provided by the Government to meet the commitments for audit coverage and anticipated fiscal impact for 2002-2003 through 2004-2005 (Anticipated Results 4, 8, 9 and 10).
3. Improve the timeliness of processing T2 corporation returns against the revised service standards (Anticipated Result 3).
4. Continue implementation of Other Levies Project as stated in the Corporate Business Plan (Anticipated Result 11).
5. Continue expansion of electronic delivery initiatives as stated in the Corporate Business Plan and Future Directions. This includes: building capability to process 75% of returns electronically in the next few years; and introducing T2 Internet Filing for corporation returns (Anticipated Results 3 and 11).
6. Improve performance against existing service standards; expand the scope of these standards beyond timeliness, and include standards for telephone enquiries (Anticipated Result 2A).
7. Fully implement a systematic, nationwide fairness monitoring program (Anticipated Result 2B).
8. Finalize the framework for measuring compliance and develop appropriate indicators (Anticipated Result 5).
9. Implement *Excise Act, 2001* (Anticipated Result 11).
10. Continue participation in International e-compliance and e-service committees to clarify existing policies and practices in an e-commerce world (Anticipated Result 8).

Main Points – *Benefit Programs and Other Services*

About Benefit Programs and Other Services

The CCRA's work in the Benefit Programs and Other Services business line plays an important role in the efforts of federal, provincial, and territorial governments to provide support to families and children and to help reduce the depth of child poverty, by providing Canadians with income-based benefits and other services that contribute directly to their economic and social well-being. We administer four federal programs: the Canada Child Tax Benefit (CCTB), the goods and services tax harmonized sales tax (GST HST) credit, Children's Special Allowances, and the disability tax credit. In addition, we leverage our federal delivery infrastructure to administer a range of ongoing benefits and one-time payment programs on behalf of the provinces and territories. In all, we issue over $11 billion in tax-free benefit payments to over 10 million low- and moderate-income Canadians.

Other services in this business line include issuing rulings for the Canada Pension Plan (CPP) and Employment Insurance (EI) programs, administering the Refund Set-Off program, supplying information to federal, provincial, and territorial partners to support the delivery of their programs, and administering sales taxes for First Nations. We also account to jurisdictions for our efforts on their behalf.

We Have Two Expected Outcomes

Canadians receive their rightful share of entitlements – It is critical that we provide Canadians with the right tools and information so that they can provide us with the information we need to register them on the appropriate benefit rolls and ensure they receive accurate and timely benefits payments. Canadians are likely to access these programs if they are informed about them and have a clear understanding of what they need to do to receive benefits. We also undertake review activities to verify eligibility and entitlements.

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Provinces, territories, and other government departments rely on the CCRA as a key service provider – Our legislative flexibilities as an agency and the adaptability of our systems enable us to provide Canadians with a greater range of services on behalf of provinces, territories, and other government departments to reduce overall cost to taxpayers and reduce duplication.

High-level Success Criteria

In broad terms, we will have met our two expected outcomes if:

- our communications and benefit delivery services and compliance activities combine to efficiently promote an environment where qualifying individuals and families receive the right amount of benefits at the right time—no more and no less; and
- our strengthened partnerships with provinces, territories and other government departments result in the CCRA's administration of additional programs and services using our delivery infrastructure.

Conclusions Against Expected Outcomes

On balance, we believe that by performing well against most aspects of the above two success criteria, we mostly met our first expected outcome and that we are generally on track in the second year of our innovation agenda.

In relation to Canadians receiving their rightful share of entitlements, we engage in a range of communications activities tailored to meet the information needs and diverse circumstances of our client base. For individual clients who need information about their own accounts, we have made significant progress in improving telephone accessibility, which increased to 91% for CCTB callers, exceeding our 80-85% target range. We also improved accessibility for GST/HST credit callers to 71%, although this remains below the 80-85% target range. To help reduce our clients need to call, we also enhanced our Web site by adding a simulator that visitors can use to estimate their entitlements, as well as a facility to let clients tell us about address changes.

We achieved strong performance in issuing (via Public Works and Government Services Canada) over 99% of our 34 million CCTB payments and 33 million GST/HST credit payments on time. In addition, our studies show that we processed 97% of new CCTB applications and issued first payments within two months. Our survey findings suggest that client satisfaction with all elements of the CCTB application process has increased. Although we achieved an estimated timeliness rate of only 80% for account maintenance activities, below our target of 98%, additional impetus to improve performance for this workload will be provided as the timeliness target becomes a service standard in 2002-2003.

As for accuracy, we estimate that rates of 98% for initial benefit applications and 95% for account maintenance activities were achieved. In line with our multi-year agenda, we have done substantial work to ensure the accuracy of the benefit roles and identify areas of non-compliance. To this end, we reviewed 168,600 benefit accounts and adjusted benefit levels and other client information in 31.6% of cases. Our efforts to improve our targeting of higher risk accounts is on-going, and we are continuing our work to develop appropriate benchmarks against which to assess our performance in our validation programs. Overall, 75% of GST/HST credit recipients and 78% of CCTB recipients that responded to our Annual Survey felt that the CCRA was doing a good or very good job administering these programs.

We believe that we have made good progress in our three-year business development strategy to have provinces, territories, and other government departments rely on the CCRA as a key service provider. Taking advantage of our benefit delivery infrastructure, we implemented two new programs on schedule and within our overall funding levels, one for Newfoundland and Labrador and one for British Columbia. Data exchanges were enhanced to support the National Child Benefit (NCB) initiative. We also expanded partnerships for the delivery of other programs and services with Nova Scotia and several First Nations. Accountability to our partners was strengthened through meetings between the Commissioner and provincial and territorial counterparts, as well as through Service Management Framework agreements. Despite these accomplishments, we need to achieve further progress in the third year of our innovation agenda by pursuing opportunities to deliver additional programs and services for our partners.

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This Year in Brief

Performance Context

Driving our performance improvement efforts is the need to achieve and maintain high levels of client satisfaction. Canadians trust us to let them know about their entitlements and to deliver benefits accurately, consistently, and on time. As well, provinces, territories, and other federal departments look to us for cost-effective ways of delivering programs to citizens, as well as data support for programs they administer themselves. Client satisfaction is driven by our ability to do the job and our capacity to innovatively respond to the changing needs and expectations of Canadians and their governments. In our validation and controls activities, we concentrate most of our efforts on areas where we believe the risk of non-compliance is higher and where more intense scrutiny is required.

Key Volumetrics

- $7.5 billion to approximately 2.9 million CCTB recipients
- $3 billion to almost 9 million GST/HST credit recipients
- $125 million in Children's Special Allowances
- $386 million in ongoing payments and $389 million in one-time payments under provincial and territorial programs
- 10.3 million telephone enquiries handled
- approximately $365 million with respect to over 430,000 severely disabled individuals under the Disability Tax Credit program
- over 73,000 CPP/EI rulings issued
- $160 million in Nova Scotia Worker's Compensation Board payments collected
- 839 full-time equivalent employees
- functional budget of $53.4 million for program administration (excludes statutory funding for Children's Special Allowances and the Relief for Heating Expenses programs)

Logic Model

We have prepared a Benefit Programs and Other Services logic model (see www.ccra.gc.ca/annualreport) which offers a roadmap showing the links between our inputs, activities, and outputs that are essential to achieving our three anticipated results in support of our two expected outcomes. It also shows how these fit into the Agency's overall strategic outcomes. This logic model is the foundation of our performance report card, which summarizes our performance against each anticipated result.

Contributions of Others

The achievement of our two expected outcomes is not solely attributable to the CCRA. Our job is made easier through the support of strong federal, provincial, and territorial legislation to clearly identify who is eligible to receive benefits and the amount of their entitlements. We rely on consultations with our partners to clarify program objectives and identify cost-effective solutions for delivering benefit programs and other services, using flexible and adaptable systems. Acting as our agent, we count on Public Works and Government Services Canada to issue cheques and direct deposit payments on our behalf. We also count on Canada Post to deliver our payments, so that clients receive the benefits they expect, and they receive them on time.

Spending Profile

In 2001-2002, 6% of the Agency's overall budget was devoted to our business line, with 1.5% for functional programs ($53.4 million) and the remaining 4.5% for direct social transfers to individuals under statutory programs ($167.2 million). The $53.4 million spent on program administration represents an increase of some $1.9 million from 2000-2001. The lion's share (89%) of the $53.4 million was allocated to facilitation activities (such as ensuring the quality of our payments and notices, updating and adjusting client accounts, and processing forms and applications). The remaining 11% was allocated to assisted compliance activities (such as validation programs), as illustrated in Exhibit 13.

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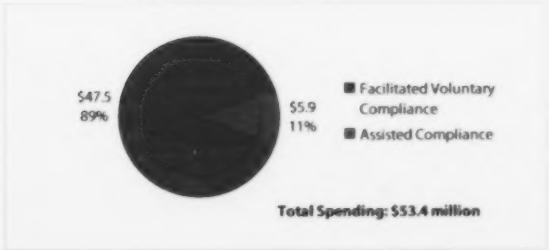
Exhibit 13: Total Benefit Program Administration Resources Allocated to the Compliance Continuum for 2001-2002 ($million)



Note: The percentages above are based upon management's best estimate of actual business line spending on compliance continuum activities.

Performance Highlights

The next section (beginning on page 1-64) presents a detailed report card for Benefit Programs and Other Services. It summarizes our performance over the reporting period against our three anticipated results in support of our two expected outcomes—Canadians receive their rightful share of entitlements, and provinces, territories, and other government departments rely on the CCRA as a key service provider.

Performance Highlights Against Anticipated Results

Expected outcome:
Canadians receive their rightful share of entitlements

Anticipated results

1. **Program communication and delivery is fair and responsive to recipients' needs**

This year's rating	Last year's rating	Year-to-year change
●		⬆

Current-Year Performance: We use a variety of communications tools to reach potential benefit recipients, as well as to inform new and existing clients about their entitlements and how to access benefits (Fig. 1-3). Our Annual Survey indicates that an estimated three-quarters of CCTB and GST/HST credit recipients believe the CCRA is doing a good or very good job administering these programs (Fig. 1-1). Our service strategy is to reduce our clients' need to call. To this end, we offer alternative channels of service delivery. This year, we launched two significant on-line services, which allow clients to estimate their monthly benefits and change their address. While the number of visits to our Child and Family Benefits Web page increased by over 25% to 514,000, the number of telephone calls handled through our enquiries lines declined by over 18%, from 12.7 million to 10.3 million. Our target range for caller accessibility for CCTB and GST/HST credit enquiries is 80-85%. We exceeded this target for CCTB enquiries (91% accessibility), but fell short for GST/HST credit enquiries (71% accessibility – Fig. 1-2).

Although these statistics mean that the majority of callers were able to reach the queue for service, it does not imply that they were successful on their first attempt or that, once in the queue, their calls were answered in a timely manner. We no longer monitor the number of attempts made by callers as a performance measure. We believe that this statistic has become less meaningful with the advent of new technologies, such as automatic redial services. Our timeliness in answering calls declined from 2000-2001 and was below our internal standard of answering 80% within two minutes of reaching the queue.

Year-to-Year Change: The public is more aware of the CCRA's role in delivering benefits now, as we have targeted our outreach activities better and provided more information about our programs. According to our Annual Survey, client satisfaction with our performance in delivering benefits remains high (Fig. 1-1). By expanding our 1-800 CCTB National Telephone Service, we increased CCTB caller accessibility rates from 68% to 91%. Caller accessibility improved modestly for GST/HST credit enquiries, from 68% to 71% (Fig. 1-2). We are continuing to explore how to reach the 80-85% target range for these calls. Work on telephone service standards is continuing, with the goal to have standards in place for 2003-2004.

Success Criteria *Client satisfaction is at the same level or higher than recorded in our Baseline 2000 Survey. Internal performance targets for telephone service are met or exceeded.*

2. **Entitled recipients receive accurate and timely payments and credits**

This year's rating	Last year's rating	Year-to-Year change
●	●	⬆

Current-Year Performance: We issued over 99% of all CCTB, GST/HST credit, and provincial and territorial payments under the programs we administer on time. In total, these payments amounted to over $11 billion to some 10 million recipients. Studies estimate that 97% of CCTB applications were processed on time, just below the 98% service standard.

To support payment accuracy, we devoted significant resources to program validation and controls. A study for the most recent available year suggests that approximately 95% of CCTB clients for 2000-2001 received the proper entitlement based on complete and accurate account information, consistent with our compliance benchmark for the previous year. As part of our multi-year agenda for improving the robustness of our validation programs, we refined our criteria for selecting accounts for review in 2001-2002 and increased the number of reviews conducted (Fig. 2-1). We will be working over the next several years to further refine our data marts, performance measures, and account selection criteria.

As for processing adjustments, we improved our timeliness in performing account adjustments from an estimated 76% in 2000-2001 to 80% in 2001-2002, but this is still well below our target of 98%. We also processed 73,000 requests for CPP/EI rulings, 81% within agreed-upon timeframes, somewhat below our target of 85% (Fig. 2-2). We are working with Human Resources Development Canada to better link our operations to close this performance gap.

Continued on p. 1-90

■ Anticipated results met
● Rating is based on good data quality

Anticipated results mostly met
Rating is based on reasonable data quality

■ Anticipated results not met
● Rating is based on weak data quality

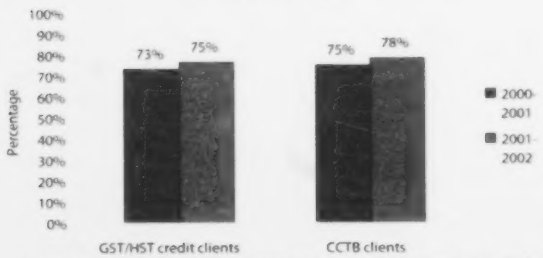
Performance by Business Line
Benefit Programs and Other Services

For more information on performance: www.ccra.gc.ca/annualreport

Results highlights

1-1

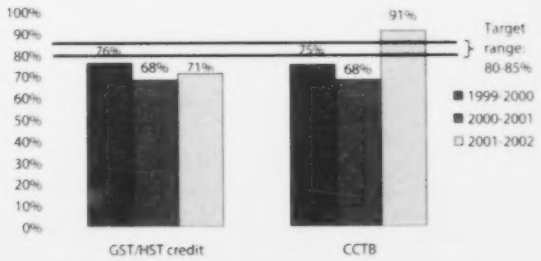
Annual Survey Estimates of Client Satisfaction with Benefit Programs



An estimated three-quarters of recipients believe we are doing a good or very good job administering benefit programs.

1-2

Caller Accessibility



We surpassed our target for CCTB caller accessibility by enhancing our 1-800 national enquiries service. However, GST/HST credit caller accessibility remains below target.

1-3

Key Program Communications Instruments

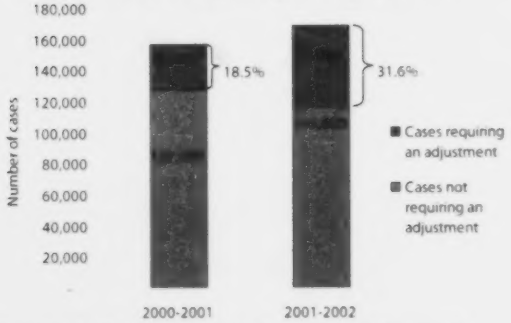
- Information insert to all 3 million CCTB recipients in July 2001
- Distribution of pamphlets and applications to newcomers via Citizenship and Immigration Canada
- Information in *Government of Canada Services for Children and their Families* and *Government of Canada Services for You*
- Targeted mail-outs to 129,000 habitual late-filers

Performance Drivers —

- Client information needs, program take-up rates
- Client enquiries (general and specific)

2-1

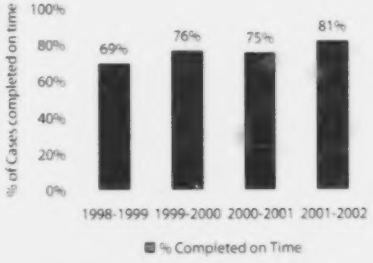
Number of Cases Reviewed
Number and Percentage of Adjustments



The rate of adjustment to benefit amounts and account information under our validation programs increased from 18.5% in 2000-2001 to 31.6%.

2-2

CPP/EI Rulings
Percentage Completed on Time



We continued to close the performance gap by increasing the timely processing of CPP/EI rulings requests to 81%.

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

For more information on performance: www.ccra.gc.ca/annualreport

Results highlights

Annual Survey Estimates of Client Satisfaction with Benefit Programs

An estimated three quarters of recipients believe we are doing a good or very good job administering benefit programs.

Caller Accessibility

We surpassed our target for CCTB caller accessibility by enhancing our 1-800 national enquiries service. However, GST/HST credit caller accessibility remains below target.

Key Program Communications Instruments

Performance Drivers

Number of Cases Reviewed
Number and Percentage of Adjustments

The rate of adjustment to benefit amounts and account information under our validation programs increased from 19.5% in 2000-2001 to 31.4%.

CPP/EI Rulings
Percentage Completed on Time

We continued to close the performance gap by improving the timely processing of CPP/EI rulings requests to [illegible]

Performance Highlights Against Anticipated Results

Expected outcome:
Provinces/territories and other government departments rely on the CCRA as a key service provider

Anticipated results

Managing the Compliance Continuum

2. (Continued) Entitled recipients receive accurate and timely payment and credits (*for overall rating see previous page*)

Year-to-Year Change: Based on an estimate of our performance last year, we sustained a high standard of issuing benefit payments accurately and on time in 2001-2002. Refinements to our criteria for selecting accounts for validation activities contributed to a substantial increase in account adjustments (Fig. 2-1).

We are continuing active debt control measures to address the rising level of debt resulting from CCTB overpayments, which increased from $116 million to $147 million over the past year. New service standards for account maintenance and validation and controls will be published in 2002-03. The development of a complete slate of service standards by 2004-2005 is proceeding as scheduled.

Success Criteria *Internal performance standards for processing benefit payments are met or exceeded. The service standard for application processing is achieved. High overall compliance in relation to our 95% benchmark is maintained. The target for issuing CPP/EI rulings is achieved.*

INNOVATING FOR THE FUTURE

3. Successful leveraging of CCRA systems expands service, eliminates duplication across all levels of government, and reduces overall cost to taxpayers

This year's rating (Year 2 of 5)	Last year's rating	Year-to-year change
■ ●	■ ●	↑

Current-Year Performance (Year 2 of 5): We continue to leverage our federal benefit delivery infrastructure to support important social objectives for Canadians and reduce duplication of effort across government and reduce overall costs for Canadians. In 2001-2002, we launched the Mother Baby Nutrition Supplement for Newfoundland and Labrador, the seventeenth ongoing benefit program we administer on behalf of the provinces and territories. We also delivered our third one-of-a-kind payment—the BC Energy Rebate—on behalf of a provincial client.

To support the inter-governmental National Child Benefit initiative, we enhanced our data exchanges by completing the implementation of the Benefit Data Synchronization Link. This link facilitates the accurate payment of provincial and territorial social assistance in light of federal National Child Benefit Supplement (NCBS) payments. We supported data transfers for provincial, territorial, and federal partners for programs not administered by the CCRA, and processed $105 million of refund set-offs for other government organizations. We continued to develop our Workers' Compensation Board (WCB) partnership with Nova Scotia and implemented their First-Time Home Buyers HST Rebate program. Partnerships with Ontario and Nova Scotia to allow our Business Number to be assigned for provincial business programs are being expanded to other provinces, with work well advanced in New Brunswick, Manitoba and British Columbia. We also implemented three new First Nations sales taxes.

We accounted to our partners for our activities through meetings between the Commissioner and provincial and territorial Ministers of Finance or their designates, which followed the annual reports we issued to each jurisdiction in January 2001. In addition, we now have Service Management Frameworks in place with nine jurisdictions. A strong relationship with the provinces, territories, and other government departments leads to streamlined processes with less duplication and improved service for Canadians at reduced cost.

At this stage, we are still unable to precisely measure the incremental costs associated with new services. This will be addressed as part of our agency-wide Activity-Based Costing (ABC) initiative.

Year-To-Year Change: The confidence level among jurisdictions in our ability to deliver cost-effective programs as well as data transfers and exchanges—on schedule and within our overall funding levels—continues to be confirmed as two additional programs were implemented, along with multiple program calculation changes and new and enhanced data supports. By making incremental progress in advancing partnerships with the provinces and territories (Fig. 5-1), we are generally on-track in the second year of our innovation agenda. We are positioning ourselves to administer more programs for our partners in the coming years.

Success Criteria: *Continued growth in the number of programs administered on behalf of provinces, territories, and other federal departments in a manner that reduces duplication of effort, thereby contributing to a lower overall cost of program delivery. Delivery on commitments as outlined in the CCRA's Corporate Business Plan. Effective exchanges of data and continued growth in the number of services provided under agreements with our partners.*

■ Anticipated results met
● Rating is based on good data quality

■ Anticipated results mostly met
● Rating is based on reasonable data quality

■ Anticipated results not met
● Rating is based on weak data quality

Performance by Business Line
Benefit Programs and Other Services

For more information on performance: www.ccra.gc.ca/annualreport

Results highlights

Performance Drivers —
- Changes to client accounts affecting program eligibility and entitlement
- Volume of CPP/EI rulings requests

	Benefit Programs and Other Services										
	Child Benefits and Credits		Other Programs and Partnerships		NCBS Data Exchanges		Program Data Transfers		Service Management Frameworks		Commissioner's Meetings
	Existing	New	Existing	New	Existing	New	Existing	New	Existing	New	in 2001-2002
Alberta	1		1		✓				✓		✓
British Columbia	2			1	✓		✓			✓	
Manitoba						✓			✓		✓
New Brunswick	2										✓
Newfoundland and Labrador	3	1			✓		✓			✓	✓
Northwest Territories	2					✓			✓		✓
Nova Scotia	1		3		✓			✓	✓		✓
Nunavut	2					✓					
Ontario			2		✓		✓				✓
Prince Edward Island					✓				✓		✓
Quebec					✓		✓				✓
Saskatchewan	2				✓		✓			✓	
Yukon	1				✓					✓	
TOTAL	**17**		**7**		**12**		**6**		**9**		**9**

We continued to pursue our business development strategy with the provinces and territories by launching new programs, enhancing data exchanges and supports, and signing new Service Management Framework agreements.

Performance Drivers —
- Demand for new programs and data support
- Provincial and territorial requirements for accountability

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

Performance Highlights Against Anticipated Results

Expected outcome:
Provinces/territories and other government departments rely on the CCRA as a key service provider

Anticipated results

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INNOVATING FOR THE FUTURE

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■ ●	□ ●	⬆

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■ ● Anticipated results met — Rating is based on good data quality

■ ● Anticipated results mostly met — Rating is based on reasonable data quality

■ ● Anticipated results not met — Rating is based on weak data quality

Performance by Business Line
Benefit Programs and Other Services

For more information on performance: www.ccra.gc.ca/annualreport

Results highlights

Performance Drivers —
- Changes to client accounts affecting program eligibility and entitlement
- Volume of CPP/EI rulings requests

3-1

	Benefit Programs and Other Services										
	Child Benefits and Credits		Other Programs and Partnerships		NCBS Data Exchanges		Program Data Transfers		Service Management Frameworks		Commissioner's Meetings
	Existing	New	Existing	New	Existing	New	Existing	New	Existing	New	in 2001-2002
Alberta	1		1		✓				✓		✓
British Columbia	2			1	✓		✓			✓	
Manitoba						✓			✓		✓
New Brunswick	2										✓
Newfoundland and Labrador	3	1			✓		✓			✓	✓
Northwest Territories	2					✓			✓		✓
Nova Scotia	1		3		✓			✓	✓		✓
Nunavut	2					✓					
Ontario			2		✓		✓				✓
Prince Edward Island					✓				✓		✓
Quebec					✓		✓				✓
Saskatchewan	2				✓		✓			✓	
Yukon	1				✓					✓	
TOTAL	**17**		**7**		**12**		**6**		**9**		**9**

We continued to pursue our business development strategy with the provinces and territories by launching new programs, enhancing data exchanges and supports, and signing new Service Management Framework agreements.

Performance Drivers —
- Demand for new programs and data support
- Provincial and territorial requirements for accountability

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

Progress Against the 2000-2001 Road Ahead

Targeted Areas for Improvement*	Targeted Completion Date*	Status	On Track During 2001-2002?	Roll Into Road Ahead 2002 and Beyond?
Better telephone accessibility, including communication of related public service telephone standards adapted from existing internal performance targets	2001-2004	In June 2001, we implemented the national 1-800 network for the CCTB, contributing to an increase in caller accessibility from 68% in 2000-2001 to 91% in 2001-2002, exceeding our target range of 80-85%. We continued to use our existing network for GST/HST credit enquiries, where caller accessibility increased from 68% in 2000-2001 to 71% in 2001-2002. We are exploring how to reach the 80-85% target range for these calls. Work on telephone service standards will continue, with the goal to have standards in place for 2003-2004.	✓	Yes See item 1 below
Introduce service standards for account maintenance and validation and controls	2001-2002	Service standards for correspondence and account maintenance have been developed and will be published, along with service standards for validation and controls, in 2002-2003.	✓	Yes See item 2 below
Introduce new electronic service options, such as the ability to make changes to personal data via the Internet	2001-2002	We launched "address change on-line" in February 2002. In 2002-2003, we will convert to a secure channel Public Key Infrastructure (PKI) solution that is being developed for government-wide application. We also launched SIMNET, a self-help feature that allows clients to estimate their entitlements.	✓	No Fully implemented
Implement the CCRA's performance measurement framework	2001-2004	In step with the broader implementation of the Balanced Scorecard, work progressed on the development of Balanced Scorecard measures and indicators. However, at a corporate level, the Agency did not progress as expected, falling short in the overall phased-in implementation of the BSC (see page 1-106). We are now back on track in 2002-2003.	✗	Yes See item 5 below
More effective use of the data warehouse and related tools	2001-2004	More effective use of the Benefit Programs Decision Support System has already resulted in a substantial shift from general to targeted validations. Work is continuing to focus on high-risk clients using computer-based profiling.	✓	Yes See item 3 below
Develop a model for demonstrating cost savings	2001-2004	We help provinces and territories appreciate the potential cost savings they can realize using CCRA program administration.	✓	Yes See item 4 below

✓ On track ✓ Mostly on track ✗ Not on track

Source: Prior-year Annual Report to Parliament (2000-2001)

The Road Ahead – 2002 and Beyond

1. Continue to explore how to increase telephone accessibility for GST/HST credit calls up to the target level (Anticipated Result 1).
2. Publish service standards for correspondence, account maintenance, and validation and controls (Anticipated Result 2).
3. Implement a new case management system for validation and controls activities for better project analysis, statistical reporting, and measurements of effectiveness that include additional targets, increased monitoring, and more research (Anticipated Result 2).
4. Continue to examine ways to collect information on estimates of cost-savings to taxpayers that CCRA program administration entails (Anticipated Result 3).
5. Continue implementation of the Balanced Scorecard to provide more effective and unbiased reporting of our successes and performance gaps for decision-making purposes (for the entire business line).

Main Points – *Customs Services*

About Customs Services

The Customs Program is one of the most complex and challenging operations in government today. In a constantly changing environment, we have a dual mandate to protect the health, safety, and security of our citizens, and to support the competitiveness of Canadian business at home and abroad.

We administer numerous acts, regulations, and international trade agreements on our own behalf and on behalf of other government departments and agencies. At the border, we process goods and travellers, monitor and control the import and export of controlled and restricted goods, interdict contraband, and prevent the entry of prohibited materials and inadmissible persons.

Over the coming years, increased attention to security issues will continue to drive Canada's collaborative efforts with the United States to enhance border security and efficiency.

We also continue to foster partnerships with many other countries to support international security efforts, and to promote free access to world destinations and markets for Canadian travellers and businesses. Since the events of September 11, our challenge is to maintain a border that is secure but that still allows for the efficient flow of legitimate trade and travel. This is key to Canada's economic growth and development.

Our line of work is distinct from the other CCRA business lines, with a history and culture that date back over a century. We operate in a real-time environment, providing service at over 480 air, sea, and land border points, at some locations 24 hours a day, 7 days a week. Our work force is diverse, encompassing a wide range of specialized skills and totalling approximately 8,000 people during peak periods.

M121

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We Have One Expected Outcome

Canadians' health, safety, security, and business interests are protected, and Canada's economic growth is supported, through responsible border and trade management – While it has assumed greater importance over the past year, security has always been a priority for us in carrying out our work to achieve our expected outcome. Finding the right balance between security and economic objectives is a continuous process that must respond to changes in the environment. We therefore aim to have in place the right mix of activities, within the constraints of our funding, to ensure responsible border and trade management, guided by sound risk assessment and partnerships. This mix, along with the right tools and a strong service component to inform businesses and individuals of their obligations under the laws, is intended to encourage compliance with Canadian trade and border legislation. We also work to provide a level-playing field for traders by promoting a consistent and predictable customs environment as well as protecting domestic producers from injurious trade practices. Finally, to protect our borders and facilitate trade, we need to deliver our programs through a skilled and knowledgeable work force of sufficient size to meet workload volumes.

High-Level Success Criteria

In broad terms we will have met our expected outcome if:

- we provide enhanced enforcement that identifies and responds to threats;
- we understand compliance issues across the Customs Program and have in place a functional plan to manage the associated risks;
- we have in place responsible services that encourage voluntary compliance without compromising security; and
- we promote a more stable and certain environment for trade transactions.

Conclusions Against Expected Outcome

Our operating environment was significantly affected by the terrorist attacks on the United States on September 11. Our immediate response and top priority was to address the increased security requirements within North America. The terrorist attacks also injected new urgency into our partnership efforts with the United States to ensure a secure border that is open to legitimate trade and travel. As a result, we advanced a number of milestones related to key initiatives in our Customs Action Plan (which emphasizes risk-based processing, self-assessment, advance information, and pre-approval) and are now working with the United States and our partners in Canada to enhance the scope of other initiatives under the Canada-U.S. Smart Border Declaration.

Our effective and swift handling of the aftermath of September 11 underscores our ability to protect Canadians at our borders in the face of unprecedented threats to our security, without stopping the flow of legitimate goods and travellers across the border. This extraordinary event aside, in all other matters, we believe that we mostly met our expected outcome of protecting Canadians' health, safety, security, and business interests and supporting Canada's economic growth through responsible border and trade management.

Our judgement, based on currently available data, is that travellers and traders generally comply with border requirements. Sample test results, while not statistically reliable, suggest border compliance rates for the large majority of entries ranging from 91% to 97% for travellers and commercial businesses. However, a preliminary review of books and records for a sample of importers in three priority areas suggests that compliance with classification and valuation requirements for some imported goods (steel, textiles and footwear) may not be as high as we had initially anticipated. Error rates in the sample group range from 19% to 51%. Further analysis will assess the reliability of these results as well as the degree of compliance with other priority trade areas, with the objective of identifying and addressing sources of non-compliance with trade legislation.

While wait times for travellers entering Canada through major points of entry mostly met our service standard before September 11, these times understandably increased significantly as a result of enhanced security measures immediately following the events of that date.

We have worked very closely with the U.S. to realize the Smart Border Declaration and we continue to contribute at the international level to the standardization of import and export processes.

Our conclusions are largely based on a qualitative assessment of our performance, and more work is needed to develop a more robust and comprehensive set of performance indicators.

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Canadians' health, safety, security, and business interests are protected, and Canada's economic growth is supported, through responsible border and trade management – While it has assumed greater importance over the past year, security has always been a priority for us in carrying out our work to achieve our expected outcome. Finding the right balance between security and economic objectives is a continuous process that must respond to changes in the environment. We therefore aim to have in place the right mix of activities, within the constraints of our funding, to ensure responsible border and trade management, guided by sound risk assessment and partnerships. This mix, along with the right tools and a strong service component to inform businesses and individuals of their obligations under the laws, is intended to encourage compliance with Canadian trade and border legislation. We also work to provide a level-playing field for traders by promoting a consistent and predictable customs environment as well as protecting domestic producers from injurious trade practices. Finally, to protect our borders and facilitate trade, we need to deliver our programs through a skilled and knowledgeable work force of sufficient size to meet workload volumes.

High-Level Success Criteria

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- we understand compliance issues across the Customs Program and have in place a functional plan to manage the associated risks;
- we have in place responsible services that encourage voluntary compliance without compromising security; and
- we promote a more stable and certain environment for trade transactions.

Conclusions Against Expected Outcome

Our operating environment was significantly affected by the terrorist attacks on the United States on September 11. Our immediate response and top priority was to address the increased security requirements within North America. The terrorist attacks also injected new urgency into our partnership efforts with the United States to ensure a secure border that is open to legitimate trade and travel. As a result, we advanced a number of milestones related to key initiatives in our Customs Action Plan (which emphasizes risk-based processing, self-assessment, advance information, and pre-approval) and are now working with the United States and our partners in Canada to enhance the scope of other initiatives under the Canada-U.S. Smart Border Declaration.

Our effective and swift handling of the aftermath of September 11 underscores our ability to protect Canadians at our borders in the face of unprecedented threats to our security, without stopping the flow of legitimate goods and travellers across the border. This extraordinary event aside, in all other matters, we believe that we mostly met our expected outcome of protecting Canadians' health, safety, security, and business interests and supporting Canada's economic growth through responsible border and trade management.

Our judgement, based on currently available data, is that travellers and traders generally comply with border requirements. Sample test results, while not statistically reliable, suggest border compliance rates for the large majority of entries ranging from 91% to 97% for travellers and commercial businesses. However, a preliminary review of books and records for a sample of importers in three priority areas suggests that compliance with classification and valuation requirements for some imported goods (steel, textiles and footwear) may not be as high as we had initially anticipated. Error rates in the sample group range from 19% to 51%. Further analysis will assess the reliability of these results as well as the degree of compliance with other priority trade areas, with the objective of identifying and addressing sources of non-compliance with trade legislation.

While wait times for travellers entering Canada through major points of entry mostly met our service standard before September 11, these times understandably increased significantly as a result of enhanced security measures immediately following the events of that date.

We have worked very closely with the U.S. to realize the Smart Border Declaration and we continue to contribute at the international level to the standardization of import and export processes.

Our conclusions are largely based on a qualitative assessment of our performance, and more work is needed to develop a more robust and comprehensive set of performance indicators.

This Year in Brief

Performance Context

This past year is distinguished by new initiatives, new key legislation, and new international agreements. Changes such as the passage of the new *Anti-Terrorism Act*, amendments to the *Customs Act* in support of the Customs Action Plan, and new collaborative arrangements with our partners gave us new responsibilities and tools in support of our expected outcome. These included the ability to impose graduated administrative penalties for violations of customs laws, enhanced levers for gathering intelligence information, and co-ordinated continental security efforts. We made progress in putting into practice these new responsibilities and tools. With new funding and enhanced risk management practices, we are streamlining the movement of low-risk trade and travel and focusing on areas of higher and unknown risk to provide Canadians with a more efficient and secure border.

Key Volumetrics

- 102 million travellers processed (a decline of 8% owing to the decrease in international travel following September 11)
- 4.6 million customs examinations (31% increase in rate over 2000-2001, owing to increased vigilance after September 11)
- 10.8 million commercial releases processed
- 165,441 commercial importers served; $3.3 billion in gross import duties collected
- $21 billion in GST/HST collected; $343 billion in imports processed
- Seizures with an estimated value of $460 million
- Enforcement of 47 *Special Imports Measures Act* (SIMA) findings, providing protection to $13.9 billion of Canadian production

Logic Model

We have prepared a Customs logic model (see www.ccra.gc.ca/annualreport), which offers a roadmap showing the links between the inputs, activities, and outputs that are essential to achieving our six anticipated results in support of our expected outcome. The roadmap also shows how these fit into the CCRA's overall strategic outcomes. This logic model is the foundation of our performance report card, which summarizes our performance against each anticipated result.

Contributions of Others

Not all of our accomplishments or lessons learned are solely attributable to the CCRA. We depend on strong alliances with other government departments (OGDs) and agencies, both in Canada and abroad, to facilitate trade and travel, and to protect the health and safety of Canadians. We work closely with other organizations, such as the Royal Canadian Mounted Police, to gather and share intelligence to target, disrupt, and dismantle illegal and terrorist activity. We also work with our national and international partners to implement measures and develop international rules and practices that will help facilitate legitimate trade.

Our job is made easier through the support of a strong legislative foundation that promotes compliant behaviour by providing penalties and other sanctions for non-compliance. We depend on the flexibility of the legislative system to recognize new challenges and provide new tools and powers for protecting Canadians, and their economic interests, within the global village.

Over the past year, we have worked productively with our key government partners. We worked in partnership with Citizenship and Immigration Canada to find better ways to target inadmissible travellers and expedite the clearance of low-risk travellers. We worked with the Canadian Food Inspection Agency to prevent the importation of animals and plants that could spread disease or pests to Canadian crops and herds, such as Foot and Mouth Disease. We worked with Environment Canada to protect endangered species. We also worked with Health Canada to control the importation of communicable diseases and to check for controlled goods such as pharmaceuticals. We also partner with Transport Canada and the private sector to help provide the infrastructure needed to effectively move travellers and traders through our borders in the safest and most expeditious manner possible without compromising security. Nurturing ongoing relationships with our OGD partners, clients, and stakeholders is key to developing an effective compliance management regime.

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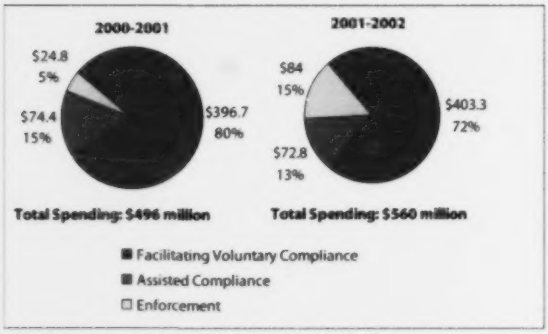
Spending Profile

In 2001-2002, 16% ($560 million) of the CCRA's overall budget was devoted to the Customs business line. This represents an overall increase of roughly $64 million (13%) since 2000-2001. The bulk of this increase (approximately $60 million) was directed to enforcement activities, which now account for roughly 15% of the Customs budget. Expenditures in this area include the purchase of contraband detection equipment and research and development respecting new and emerging threats as well as activities like our detector dog program and Flexible Response Teams.

As shown in Exhibit 14, the largest share (72%) of the Customs budget was spent on facilitating voluntary compliance through activities such as our Primary Inspection Line at which individuals arriving in Canada make their initial declaration to one of our over 3,600 uniformed officers. Assisted compliance activities continue to account for roughly 13% of our overall budget (a small decrease in spending from the 15% indicated last year.)

Exhibit 14: Total Customs Resources Allocated to Compliance Continuum



Note: The percentages above are based upon management's best estimates of actual business line spending on compliance continuum activities.

Performance Highlights

The next section (beginning on page 1-74) presents a detailed report card for Customs Services. It summarizes our performance over the reporting period against our six anticipated results in support of our expected outcome—Canadians' health, safety, security, and business interests are protected, and Canada's economic growth is supported, through responsible border and trade management. The anticipated results for Customs Services have been modified, since the 2000-2001 Annual Report, to better reflect the environment produced by the events of September 11.

Performance Highlights Against Anticipated Results

Expected outcome:
Canadians' health, safety, security, and business interests are protected, and Canada's economic growth is supported, through responsible border and trade management

Anticipated results

1. Enhanced enforcement that expeditiously identifies and responds to threats to the security, health, and safety of society, and to Canada's economy

This year's rating	Last year's rating	Year-to-year change
■	■	↑

Current-Year Performance: We assess threats to the security, health, and safety of society and to Canada's economy on a continuous basis and on a variety of levels. We continue to combat the smuggling of contraband such as drugs, firearms, pornography, alcohol, and tobacco through the use of intelligence, contraband detection equipment, and most importantly, the skills and abilities of our customs officers. Our drug seizures, valued at $426 million, accounted for roughly 50% of all drugs seized in Canada last year by all enforcement agencies (Fig. 1-3 provides highlights for some volume changes in contraband interdictions over the past two years). Aided by our Officer Powers Program, our efforts at the border also resulted in the return of 93 children to their families, the arrest or detention of 1,285 impaired drivers, the apprehension of 705 individuals wanted on outstanding warrants, and the interdiction of 247 stolen vehicles during 2001-2002.

An existing international threat related to terrorism took on new significance on September 11, 2001. As a result of the attacks on the United States and the potential threat to Canada, we immediately increased our screening of passengers and goods to detect any movement related to terrorism (Fig. 1-2 presents trends in volumes and enforcement actions over the past two years). Within hours of the terrorist attacks, our ports of entry across the country were placed on high alert, and our customs officers were mobilized to process the many U.S.-destined planes diverted to Canada while maintaining the highest level of vigilance (Fig. 1-1).

After September 11, we received an immediate infusion of $6 million to acquire contraband detection technology to help identify contraband and terrorist-related goods. With this new funding and a previous allocation of $8.5 million in June 2001, the Customs Program continued to research and acquire new equipment to address ongoing and new threats. Further, in recognition of our role as a key player in the Government's security agenda, $433 million was set aside for the CCRA over six years, as part of the Public Security Anti-Terrorism funding.

Through our on-going collaborative efforts, we continued to negotiate umbrella memoranda of understanding with several other government departments to strengthen our ability to identify and respond to external threats of all kinds. However, this is taking longer than we had hoped (Fig. 1-4 provides an overview of ongoing negotiations).

We helped protect Canadian producers from unfairly dumped or subsidized goods. In response to Canadian industry complaints, we completed eight investigations involving a number of countries and commodities, for a total of 41 country-specific actions.

Year-to-Year Change: Our extraordinary execution in response to the events of September 11 highlighted our ability to identify and respond to threats. We have made a significant investment in new contraband detection equipment to improve our effectiveness in interdicting non-compliance at Canadian ports of entry. The total dollar value of seizures decreased from $679 million in 2000-2001 to $460 million. We believe that this result is at least partly due to the deterrent effect of our increased security efforts following September 11. Although the number of dumping and subsidy investigations declined from 11 in 2000-2001 to 8, the number of country-specific actions resulting from these investigations increased from 20 to 41.

Note: Enhanced enforcement was reported mid-way through our performance report last year and is now reported as our first anticipated result in recognition of the shift in priorities following September 11.

Success Criteria: *Continue to interdict a significant percentage of the total contraband goods seized by Canadian enforcement agencies.*

Prompt and appropriate response to all known cases of a significant threat to the health, safety, or security of Canadians.

Timely response to requests from Canadian industries for protection against dumped or subsidized imports causing injury.

■ Anticipated results met — ● Rating is based on good data quality

Anticipated results mostly met — Rating is based on reasonable data quality

■ Anticipated results not met — ● Rating is based on weak data quality

Performance by Business Line
Customs Services

For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

1-1

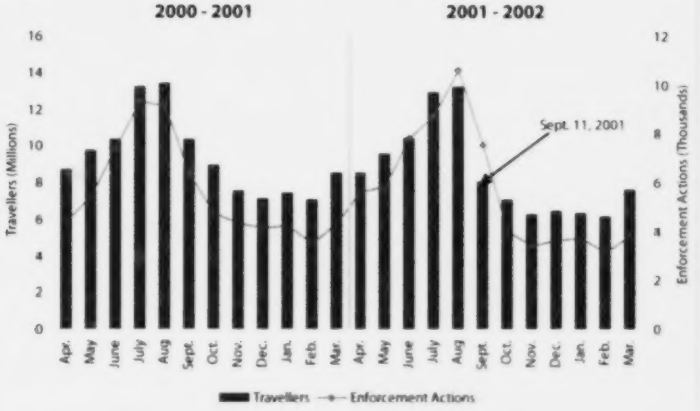
Response to September 11: An Exemplary Performance

Photo courtesy of Halifax Airport Authority

- Within 45 minutes of the terrorist attacks, resources were mobilized to process more than 33,000 passengers and aircrew from 224 diverted aircraft.
- Immediate National Security Alert Priority 1 status implemented.
- Emergency Operations Centre activated at Customs Headquarters.
- Under Smart Border Declaration, established joint U.S.-Canada working groups to advance co-operative border management.
- Unprecedented liaison and information-sharing with other enforcement agencies and the U.S.
- Customs officials demonstrated professionalism and compassion.

1-2

Traveller Volume and Enforcement Actions



Enforcement Actions include all interdictions of undeclared goods.
Volumes of travellers at the border dropped 21% in September 2001 compared with the previous year, while enforcement actions began to decline in October 2001. This in spite of an increased rate of examinations (examination rates rose from an average of 3.6% before September 11, to 5.2% after that date). Volumes for both travellers and enforcement actions continued to lag by 10-20% for the rest of the fiscal year. The reduced volumes combined with the increased vigilance of customs officers at points of entry may have contributed to the lower number of seizures over the entire year.

1-3

Contraband Interdictions: Year-Over-Year Comparison

	2000-2001	2001-2002	% Change
Weapons (# of items)	25,169	17,484	-30.53%
Alcohol (Litres)	32,445	35,796	10.33%
Jewellery (Value)	$4,988,626	$5,971,687	19.71%
Drugs (Value)	$636,483,801	$426,212,878	-33.04%

Overall, contraband interdictions have declined in number and value since the previous fiscal year. While the terrorist attacks of September 11 are thought to have affected the general compliance level, the downward trend in enforcement activity predates the tragic events in the United States.

1-4

Mitigating Risks

2001-2002 Ongoing Negotiations for Memoranda of Understanding	
Canadian Food Inspection Agency	**Natural Resources Canada**
• collectable penalties	• explosives
Health Canada	**Environment Canada**
• quarantinable diseases	• Convention on the International Trade of Endangered Species • hazardous waste

Performance Drivers —

- Globalization
- International cooperation against smuggling
- National and international intelligence reports
- Risk management

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

Performance by Business Line
Customs Services

For further information on performance: www.ccra.gc.ca/annualreport

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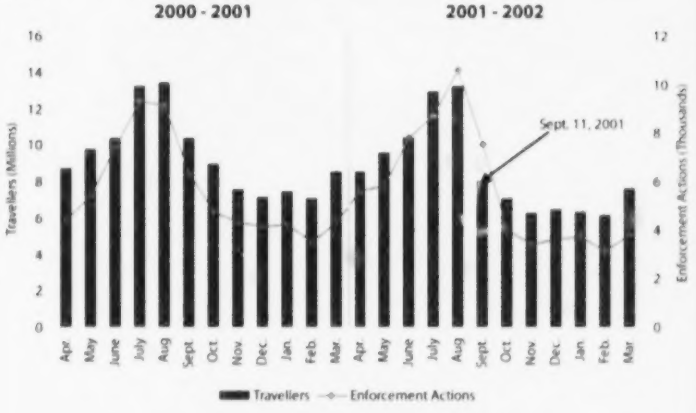

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Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

Performance Highlights Against Anticipated Results

Expected outcome:
Canadians' health, safety, security, and business interests are protected, and Canada's economic growth is supported, through responsible border and trade management

Anticipated results

2. Effective compliance management that enhances personal and economic security, and encourages partnerships and sustained compliance

This year's rating	Last year's rating	Year-to-year change
●	●	▬

Current-Year Performance: Understanding compliance remains a challenging but critical task for effective risk management. We are evolving from a risk management system based largely on experience and judgement to one that is also supported by more rigorous assessments of compliance. In 2001-2002, we completed the second year of a three-year random sampling cycle in an effort to measure the overall rates of compliance at the border, by mode. Different border points are targeted in each year of the cycle, and results for individual years may vary for several reasons, including differences between sites or limited coverage. However, when viewed together, the results for the first two years provide at least some indication of compliance by mode. Our judgement based on these figures (Fig. 2-1) and other information is that travellers and traders generally comply with border legislation. Next year, when the three-year cycle is completed, we expect to have a better sense of overall border compliance levels.

To gauge the degree of compliance with trade legislation, we verify the books and records of a random sample of importers to ensure that they have met all trade requirements. However, our current methodology is not sufficiently robust to draw firm conclusions. A preliminary assessment of 74 post-release verifications in three priority commodity areas (textiles apparel, steel, and footwear) suggests a high error rate with respect to the classification of commodities and the valuation of commercial transactions for these commodities in 2000-2001. Error rates in the sample group range from 19% to 31% (Fig. 2-2). Further analysis will assess the reliability of these results as well as the degree of compliance in other priority trade areas, with the objective of identifying and addressing sources of non-compliance with trade legislation. We are currently developing a long-term system solution for analyzing the results of these post-release verifications.

To promote high levels of border and trade compliance, we provide client service and education to our clients through trade shows and outreach activities (Fig. 2-3). We have also invested heavily in technology to help compliant individuals and traders identify themselves to us. At the other end of the compliance continuum, we began implementing the first phase of a new penalty regime—the Administrative Monetary Penalty System (AMPS)—that authorizes graduated penalties for violations of customs laws. This first phase focused on the commercial sector and will expand to incorporate travellers in the future.

We recognize that we have to develop clearer measures of our performance. We have not progressed as quickly as we had anticipated with our Compliance Improvement Plan. As we move forward, we will be developing improved measures of compliance, establishing priorities for post-release verification based on trade risk, and introducing performance standards to serve as benchmarks for the continuous improvement of our programs and services. We are also working with other government departments and agencies to assess the viability of using post-release verification to supplement border examinations and to ensure compliance with their programs.

Year-to-Year Change: While not yet statistically valid, the results of our random border examinations continue to suggest high overall levels of compliance by travellers and traders with border and initial release requirements. Although we are not yet able to make firm conclusions about levels of compliance with overall trade requirements, we are concerned, in light of our preliminary analysis of importer books and records, that these levels may not be as high as we had expected. We initiated the development of methodologies and processes that will allow us to better capture and report results under the Compliance Improvement Plan.

Success Criteria: *Overall compliance with customs requirements should remain high.*

Compliance with requirements of other government departments and agencies should also remain high, as a result of effective partnerships.

■ Anticipated results met
● Rating is based on good data quality

Anticipated results mostly met
Rating is based on reasonable data quality

■ Anticipated results not met
● Rating is based on weak data quality

Performance by Business Line
Customs Services

For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

2.1

Compliance Measurement Program
2 Years of 3-Year Cycle (Preliminary Estimates)

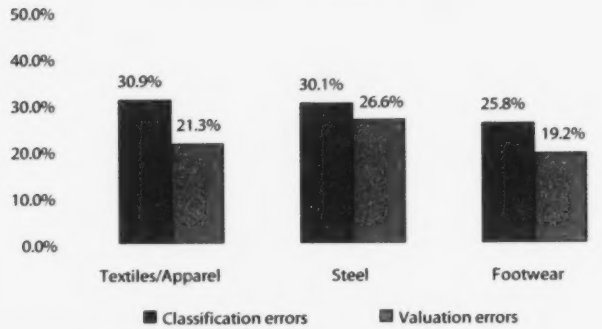
	In-Year Cycle Results			
	YR1	YR2	YR3	3-Year Compliance Rate
	2000-2001	2001-2002	2002-2003	
Highway Commercial	95.9%	95.1%	TBD	**TBD**
Air Commercial	91.3%	91.3%	TBD	**TBD**
Marine Container	89.0%	81.8%	TBD	**TBD**
Postal	95.8%	90.3%	TBD	**TBD**
Courier	93.8%	94.8%	TBD	**TBD**
Air Travellers	94.0%	97.0%	TBD	**TBD**
Land Travellers	97.0%	97.0%	TBD	**TBD**

TBD: To be determined

The Compliance Measurement Program aims to measure the overall rates of compliance, by mode, over a three-year cycle. When viewed together, however, the results for the first two years provide a rough indication of likely compliance levels by mode. Our judgement, based on these figures and other information, is that travellers and traders generally comply with border legislation.

2.2

2000-2001 Post-Release Verification Program
Estimates of error rates for textiles/apparel, steel, and footwear transactions



Preliminary results from our sample suggest a high error rate with classification of commodities and valuation of transactions for the above priority commodity areas. Further analysis is required to assess the reliability of these results as well as the degree of compliance in other priority trade areas, with the objective of identifying and addressing sources of non-compliance with trade legislation.

2.3

Customs Outreach Activities 2001 – 2002
• 265 client visits
• 364 information sessions
• 669 mail-outs
• 74 sessions on Duty Deferral Program
• 208 visits to schools
• 161 detector dog demonstrations
• 29 presentations on "Our Missing Children" program.

Performance Drivers —

- Manley-Ridge Smart Border Declaration
- Trade volumetrics
- September 11
- *Special Import Measures Act*
- Compliance Improvement Plan

Year-over-year performance change with respect to compliance agenda

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Performance Highlights Against Anticipated Results

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Anticipated results

2. **Effective compliance management that enhances personal and economic security, and encourages partnerships and sustained compliance**

This year's rating	Last year's rating	Year-to-year change
●	●	■

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MANAGING THE COMPLIANCE CONTINUUM

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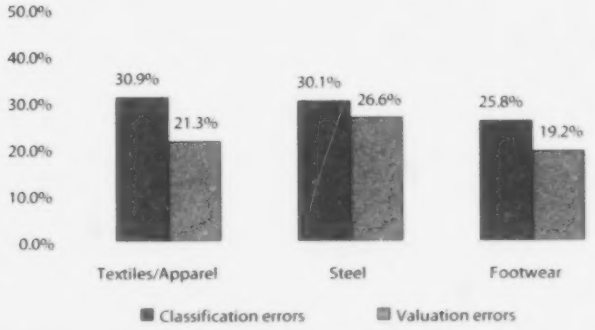
2000-2001 Post-Release Verification Program
Estimates of error rates for textiles/apparel, steel, and footwear transactions



Preliminary results from our sample suggest a high error rate with classification of commodities and valuation of transactions for the above priority commodity areas. Further analysis is required to assess the reliability of these results as well as the degree of compliance in other priority trade areas, with the objective of identifying and addressing sources of non-compliance with trade legislation.

Customs Outreach Activities 2001 - 2002
• 265 client visits
• 364 information sessions
• 669 mail-outs
• 74 sessions on Duty Deferral Program
• 208 visits to schools
• 161 detector dog demonstrations
• 29 presentations on "Our Missing Children" program.

Performance Drivers —
- Manley-Ridge Smart Border Declaration
- Trade volumetrics
- September 11
- *Special Import Measures Act*
- Compliance Improvement Plan

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 3 expectations with respect to innovation

Performance on track with year 2 of 3 expectations with respect to innovation

Performance Highlights Against Anticipated Results

Expected outcome:
Canadians' health, safety, security, and business interests are protected, and Canada's economic growth is supported, through responsible border and trade management

Anticipated results

3. Responsible services that encourage voluntary compliance and minimize the compliance burden without compromising security

This year's rating	Last year's rating	Year-to-year change
		⬆

Current-Year Performance: Providing responsible customs service means fulfilling our dual mandate to protect and facilitate, without compromise to either. This was brought into sharp relief following the attacks of September 11, as our front line maintained the intense vigilance required and at the same time processed travellers and goods as quickly as possible to minimize any negative impacts on the Canadian and American economies. We reviewed on an urgent basis the programs and scope of services offered at our service locations across Canada. By the end of the fiscal year, customs service was resumed at 121 airports and 55 permit sites, and we had refined our land border permit programs (i.e., NEXUS and CANPASS) to include heightened security screening before we re-introduced them (Fig. 3-2 shows the suspension in the NEXUS program during October and November 2001).

While wait times for travellers entering Canada through major points of entry mostly met our service standard before September 11, these times increased significantly as a result of the enhanced security verifications in the days immediately following that date. To assist travellers and traders in planning their route into Canada and travel time, we published regular updates on the Internet. Our Web page received in excess of 8,000 hits a day.

Year-to-Year Change: Beyond working to address the security concerns heightened by the events of September 11, we continued our efforts to encourage voluntary compliance through Customs Self-Assessment, a streamlined accounting and payment process for approved importers (Fig. 3-1 provides a brief summary of similar initiatives which are aimed at improving security and facilitating border travel and trade). We reviewed our programs and services to ensure that levels of service did not compromise security. Client satisfaction in customs has remained stable relative to our 2000-2001 benchmark, with 77% of respondents to our Annual Survey rating our performance as good or very good.

Success Criteria: *Meeting service standards.*

Maintaining or improving overall client satisfaction relative to our 2000-2001 benchmark.

Prompt and appropriate reallocation of resources from service to protection measures in response to extraordinary circumstances.

4. Certainty and consistency for international trade and travel

This year's rating	Last year's rating	Year-to-year change
●	●	⬆

Current-Year Performance: Fundamental to promoting a more stable and certain environment for trade transactions is negotiating international customs rules, requirements, and definitions and promoting customs harmonization and simplification of standards. We continued to demonstrate leadership at international forums such as Asia-Pacific Economic Cooperation (APEC) and the World Customs Organization, where the CCRA recently played a prominent role in promoting initiatives that will enhance the security of the trade chain and capacity building in developing countries. We actively supported Canada's negotiations for several free trade agreements (Fig. 4-1 illustrates the scope of international involvement). Following the events of September 11, we have worked even more closely with the U.S. to ensure the economic well-being of both countries through a more secure border that is open to legitimate trade and travel. The 30-Point Action Plan under the December 2001 Smart Border Declaration is a key priority. It outlines our shared commitment to a border that securely facilitates the free flow of people and commerce.

Year-to-Year Change: We added both human resources and equipment to enhance border security and management as a consequence of the terrorist attacks of September 11, 2001. We have worked very closely with the U.S. to realize the Smart Border Declaration. Nonetheless, we continue to contribute at the international level to the standardization of import and export processes.

Success Criteria: *A secure border with the United States that facilitates the movement of low-risk people and goods.*

Successful negotiation and maintenance of agreements to harmonize and simplify trade and promote consistent and predictable requirements for travellers.

Adoption of Canadian recommendations by international forums.

■ Anticipated results met — ● Rating is based on good data quality

■ Anticipated results mostly met — Rating is based on reasonable data quality

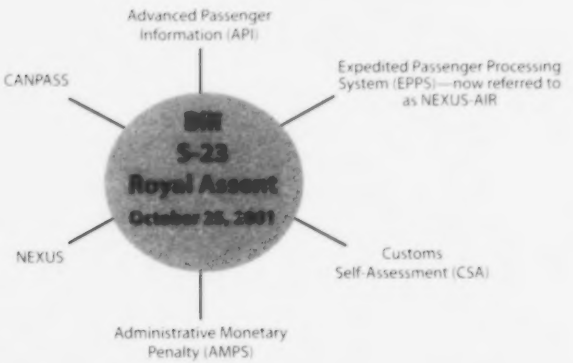
■ Anticipated results not met — ● Rating is based on weak data quality

Performance by Business Line
Customs Services

For further information on performance: www.ccra.gc.ca/annualreport

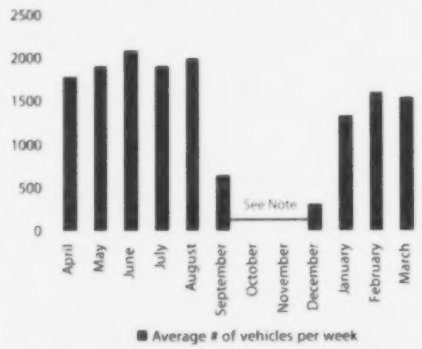
Results highlights

3.1 **Responsible services that encourage voluntary compliance and minimize the compliance burden without compromising security**



Bill S-23 proposed several amendments to the *Customs Act* that will allow us to implement the initiatives outlined in the Customs Action Plan. These amendments are the first steps in modernizing Canada's border program.

3.2 **NEXUS use April '01-March '02**



Note: NEXUS was suspended following the events of September 11 but later re-introduced with a broader scope and escalated mandate.

Performance Drivers —
- Volumetrics
- Service standards
- Globalization

3.3 **Certainty and Consistency Through Negotiation**

1. Honduras
2. Nicaragua
3. El Salvador
4. Guatemala
5. Costa Rica
6. Singapore
7. Algeria
8. Taiwan
9. Thailand
10. Benin
11. South Africa
12. United States

- Technical Assistance Diagnostics provided by Customs Branch
- Technical Assistance provided by Customs Branch
  FTA received Royal Assent 12/18/01
- Smart Border Declaration
- Currently Negotiating FTA Agreement

Customs collaborates with a broad number of other governments to ensure consistent international customs rules and requirements.

Performance Drivers —
- Globalization
- Electronic Commerce
- Terrorism

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

S-1 **Responsible services that encourage voluntary compliance and minimize the compliance burden without compromising security**

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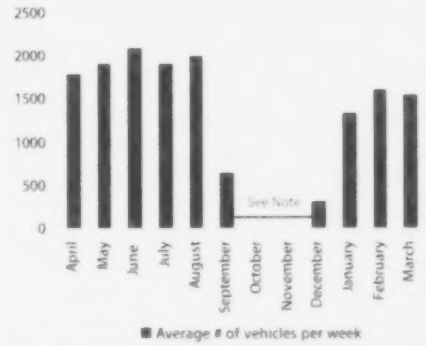

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Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

Performance Highlights Against Anticipated Results

Expected outcome:
Canadians' health, safety, security, and business interests are protected, and Canada's economic growth is supported, through responsible border and trade management

Anticipated results

MANAGING THE COMPLIANCE CONTINUUM

5. Knowledgeable and skilled workforce supported by the appropriate tools, information, and technology to meet current and future program needs.

This year's rating	Last year's rating	Year-to-year change
		⬆

Current-Year Performance: Underpinning all of our strategies and plans is the knowledgeable and skilled work force we depend on to deliver our mandate. Estimates based on the 2001 CCRA Annual Survey indicate that about 90% of all Canadians who had dealings with customs in 2001-2002 agree that our customs staff is knowledgeable and competent. Our ongoing training, as shown in Fig. 5-1, and aggressive transformation plan, as described in the next anticipated result, contribute to ensuring that this benchmark is maintained. Looking forward, we completed the first phase of the Customs Human Resources Plan to evaluate and plan for the work force we need by 2005-2006, and we completed an analysis of our current requirements for compliance verification officer, client services officer, and customs inspector jobs.

We inducted 396 recruits to our new customs inspector training program, somewhat short of our capacity of 435 due to a shortage of accommodations available at the CCRA College. An external expert found that the new training program demonstrated a high rate of learner success.

As a short-run response to the events of September 11, customs officers worked hard to move commercial shipments in an environment of uncertain risk and to process anxious and worried travellers.

Year-to-Year Change: Estimates based on the Annual Survey indicate that most Canadians (about 90%) who have dealings with customs, continue to agree that our staff is knowledgeable and competent. Our progress against our human resource training and planning goals for the year was solid for the most part. New training challenges will continue to emerge, including training required to accommodate new tools and technology resulting from the implementation of the Customs Action Plan and the Smart Border Declaration, which will stretch our resource capacity even further.

Success Criteria: *Meeting recruiting and training targets.*

Demonstrated ability of our employees to meet challenges posed by extraordinary events.

INNOVATING FOR THE FUTURE

6. Core business is under transformation to better meet our mission

This year's rating (Year 2 of 5)	Last year's rating	Year-to-year change
■ ●	■ ●	⬆

Current-Year Performance (Year 2 of 5): The Customs Action Plan (CAP)—the focus of our efforts to transform the way we perform our core business operations—took on even greater importance in 2001-2002. In particular, those elements of the plan that provide for greater security and protection through enhanced screening of goods and travellers were revised and accelerated in response to the events of September 11. Examples include Advanced Passenger Information, Expedited Passenger Processing System, and NEXUS, a permit program for pre-screened travellers (Fig. 6-1 provides highlights of the Customs Action Plan for 2001-2002). The Manley-Ridge Smart Border Declaration served as a key enabler of the accelerated schedule for these initiatives. Business transformation was also facilitated by setting aside $433 million of Public Security and Anti-Terrorism funding for the CCRA over six years.

Year-to-Year Change: We successfully met our key program commitments for innovation for 2001-2002, incorporating enhancements or revisions as required to address changed circumstances.

Success Criteria: *Key commitments and milestones are achieved.*

Transformation plans are adjusted appropriately as dictated by changing circumstances.

■ Anticipated results met
● Rating is based on good data quality

Anticipated results mostly met
Rating is based on reasonable data quality

■ Anticipated results not met
● Rating is based on weak data quality

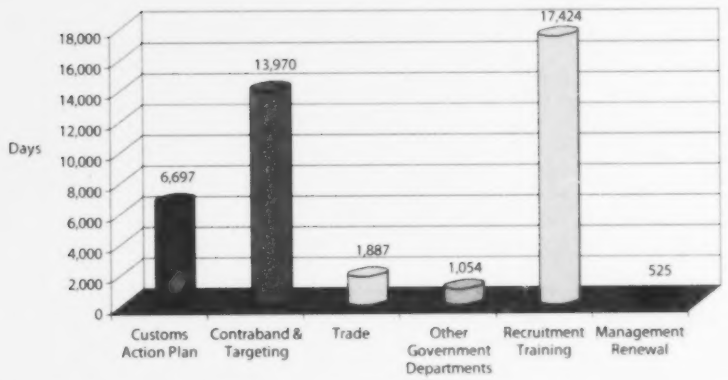
Performance by Business Line
Customs Services

For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

5-1

Customs Training days in 2001-2002



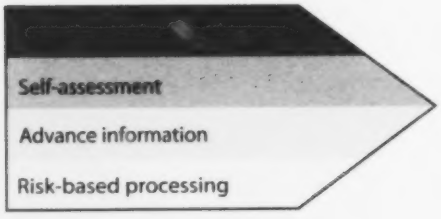
Customs continued to invest in training initiatives throughout 2001-2002 to develop the skills and abilities required for a skilled and knowledgeable workforce.

Performance Drivers —
- Customs Action Plan
- Manley-Ridge Smart Border Declaration
- Demographics

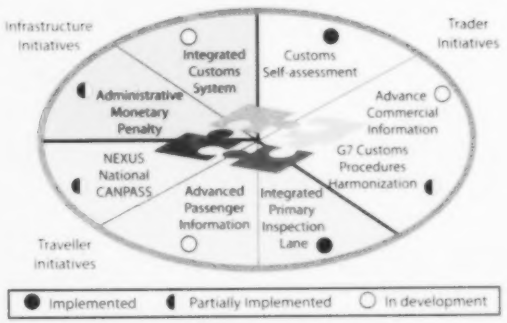
6-1

Building on the Customs Action Plan

Underlying Principles of Customs Action Plan



Major Initiatives



Built on a foundation of pre-approval, self-assessment, advance information, and risk-based processing, the Customs Action Plan continues to shape our future direction.

Performance Drivers —
- Customs Action Plan
- Manley-Ridge Smart Border Declaration

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

Customs Training days in 2001-2002

Performance Drivers

Building on the Customs Action Plan

Pre-approval

Self-assessment

Performance Drivers

Progress Against the 2000-2001 Road Ahead

Targeted Areas for Improvement*	Targeted Completion Date*	Status	On Track During 2001-2002?	Roll into Road Ahead 2002 and Beyond?
Implementing the Customs Action Plan initiatives	2001-2005	Partial implementation of commercial AMPS.	✓	Yes See item 1 below
		Implementation of CSA including driver registration, carrier and importer pre-approval, and passage processing for low-risk shipments.	✓	Yes See item 1 below
		Completed evaluation of NEXUS Highway Pilot. Working towards expansion to B.C. and Southern Ontario locations by summer of 2002.	✓	Yes See item 1 below
		Finalized detailed program requirements for the Expedited Passenger Processing System (EPPS)—now referred to as NEXUS-Air and CANPASS-Air. Delay in rolling out the system compared to commitment made in the Corporate Business Plan.	✗	Yes See item 1 below
		Continued implementation of the Integrated Primary Inspection Line at all major airports and bus offices.	✓	No
		Increased stability and availability of Accelerated Commercial Release Operations System (ACROSS).	✓	No
		ACROSS interface with the Department of Foreign Affairs and International Trade (DFAIT) Import Processing System implemented in June 2001.	✓	No
		Systems design and development continued on the Integrated Customs System in support of Advanced Passenger Information and Passenger Name Record.	✓	Yes See item 1 below
Implementing Compliance Improvement Plan	2001-2005	Some advances were made with respect to process and training plans; however, overall progress did not meet expectations.	✗	Yes See item 2 below
Implement the CCRA's performance measurement framework	2001-2004	In step with the broader implementation of the Balanced Scorecard, work progressed on the development of Balanced Scorecard measures and indicators. However, at a corporate level, the Agency did not progress as expected, falling short in the overall phased-in implementation of the BSC (see page 1-106). We are now back on track in 2002-2003.	✗	Yes See item 4 below

✓ On track ✓ Mostly on track ✗ Not on track

Source: Prior-year Annual Report to Parliament (2000-2001)

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✓ On track ✓ Mostly on track ✗ Not on track

*Source: *Prior-year Annual Report to Parliament (2000-2001)*

The Road Ahead – 2002 and Beyond

1. Delivering on Customs Action Plan Initiatives as the result of enabling legislation passed in the fall of 2001 as detailed in the following examples (Anticipated Result 6):
   - Expanded participation in Customs Self Assessment (CSA).
   - Implementation of Commercial Administrative Monetary Penalty System (AMPS) by late 2002.
   - Expedited Passenger Processing System (EPPS)—now referred to as NEXUS-Air and CANPASS-Air—implementation at Pearson International Airport and Vancouver International Airport in early 2003.
   - Implementation of Free and Secure Trade (FAST) at six major Canada/U.S. crossings in December 2002.
   - Continued roll-out of NEXUS at the major sites in southern Ontario in fall 2002.
   - Implementation of NEXUS-Air at Dorval and Ottawa in early 2003.
   - Begin implementation of Advanced Passenger Information (API) in the fall of 2002.
2. Address weaknesses in compliance measures and advance the Compliance Improvement Plan including (Anticipated Result 2):
   - Generate statistically reliable measures in order to monitor and report on compliance for border and trade issues.
   - Analyze the impact of September 11 on compliance issues and border management.
   - Implement changes recommended by the Office of the Auditor General (OAG), including providing the training, tools and procedures to collect the information necessary to assess the effectiveness of our risk management, targeting and compliance verification processes.
3. Develop a national core curriculum and a long-term learning plan for beginner, intermediate and senior compliance verification officers, which will be adaptable for Customs client services officers and appeals officers (Anticipated Result 5).
4. Continue implementation of the Balanced Scorecard to provide more effective and unbiased reporting of our successes and performance gaps for decision-making purposes (For the entire business line).
5. Continue to be a member of the World Customs Organization (WCO) Policy Commission for the next two years, allowing the CCRA to effectively manage our WCO issues. The CCRA is also a member of the WCO Finance Committee and will participate in other key WCO Committees (Anticipated Result 4).
6. Continue to chair the WCO's Working Party to the Permanent Technical Committee. We will play a leading role in the Task Force that was established to develop and implement the measures contemplated in the Resolution on Security and Facilitation of the International Trade Supply Chain, which was adopted by the WCO members in June 2002 (Anticipated Result 4).

Main Points – *Appeals*

About Appeals

The CCRA's Appeals business line is one of the Government of Canada's largest dispute resolution services. We aim to provide clients with a fair dispute resolution process respecting Canadians' fundamental right to redress in their dealings with the federal government.

We review contested decisions in income tax, GST/HST/excise tax, trade administration, customs enforcement sanction, Canada Pension Plan, and Employment Insurance cases.

In addition, we are responsible for co-ordinating the CCRA's Fairness Initiative, which includes the application of legislative provisions for forgiving interest and penalties to clients unable to comply with tax laws due to circumstances beyond their control. We also administer the Voluntary Disclosures Program which allows clients to correct past errors or omissions and report without penalty their tax, duty, and tariff obligations.

As of March 31, 2002, over $8 billion in income taxes, GST/HST/excise taxes, and customs duties were in dispute. These areas are the major sources of redress claims, involving some 78,000 individuals and businesses exercising their fundamental right to redress, up from 57,000 last year.

We Have One Expected Outcome

Canadians receive an impartial and timely review of contested decisions through our redress system – Our aim is to provide clients with a fair dispute resolution process. An impartial and timely process fosters trust in the integrity of our tax and customs systems, which helps promote voluntary compliance with these systems.

To earn and keep the trust of our clients, we must have a redress process that is fair and that is also seen to be fair. A basic aspect of fairness is ensuring clients are informed of their rights and how to exercise them. Making sure the process is timely, accessible, and consistent also contributes to its actual and perceived fairness.

High-Level Success Criteria

In broad terms, we will have met our expected outcome if:

- reviews of disputes and requests under the fairness provisions are, and are perceived to be, fair and impartial;
- clients find our services accessible and are kept informed of the progress of their disputes and requests;
- disputes are resolved in a timely and consistent manner; and
- our collective efforts promote an environment of trust for our impartiality and fairness that encourages voluntary compliance.

Conclusions Against Expected Outcome

On balance, we believe that we mostly met our expected outcome through our performance against the above success criteria. While we believe that we are generally providing fair and impartial reviews of disputes, timeliness of case processing remains an issue, despite some advances made in 2001-2002. We recognize that slow turnaround times can have a negative effect on voluntary compliance and can, in some cases, make the appeals process more costly and appear less accessible to potential clients. Process improvements and targets are being implemented to improve the timeliness of our performance over the next several years.

To enhance our ability to keep clients informed about their disputes, we introduced a new service standard in 2001-2002 to provide clients with a meaningful status update on their disputes within 30 days of filing. We exceeded this standard across all of our program areas. We also have in place tools and guidelines to promote the consistent and proper handling of disputes and fairness requests. However, we have not progressed sufficiently in instituting agency-wide monitoring programs to provide greater assurance of consistency and fairness in our decisions. Ultimately, the majority (about 60%) of our clients agreed with our resolution of their disputes, including a fairly high percentage of those whose claims we disallowed either in part or in full, meeting our expectations in this area. Only approximately 7% of all dispute cases were resolved in the courts.

Our commitment to fairness is supported by the 7-Point Plan for Fairness, which has now been implemented. As part of the plan, we have promoted our Voluntary Disclosures Program, which allows clients to correct past errors or omissions in their tax, duty, and tariff obligations without penalty. The dollar value of assessments under this program has grown considerably since 2000-2001.

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Performance Context

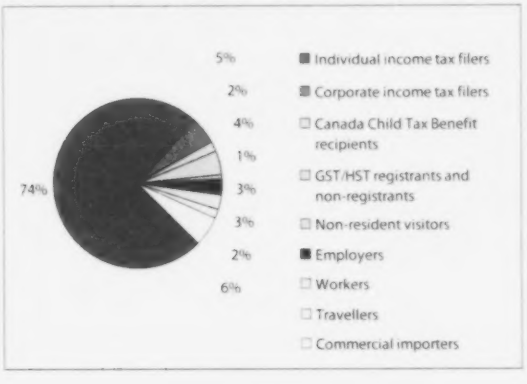
To earn and keep the trust of our clients, we need a redress process that not only **is** fair but is also **seen to be** fair. Clients who are not satisfied with the results of our reviews may appeal to the courts. For trade administration issues, they may appeal to the Canadian International Trade Tribunal.

Our goal in Appeals is to ensure that all of the CCRA's clients have access to responsive and impartial redress. As illustrated in Exhibit 15, while most of our clients are individual income tax filers (74%), we also handle disputes from non-resident visitors (3%) and commercial importers (6%), among others.

Key Volumetrics

- 72,826 disputes resolved, compared to 85,618 received
- 75,960 of 108,158 requests granted under the fairness provisions
- 4,732 voluntary disclosures received, with related assessments estimated at $230 million
- Budget of $82 million
- Some 1,141 full-time equivalent employees

Exhibit 15: Actual Redress Clients



Logic Model

We have prepared an Appeals logic model (see www.ccra.gc.ca/annualreport) which offers a roadmap showing the links between our inputs, activities, and outputs that are essential to achieving our six anticipated results in support of our expected outcome. It also shows how these fit into the Agency's overall strategic outcomes. This logic model is the foundation of our performance report card which summarizes our performance against each anticipated result.

Contributions of Others

While the achievement of our expected outcome is largely within our own control, we do sometimes rely on other parties to help provide fair and timely dispute resolution.

Of course, taxpayers can influence and shorten the turnaround time of files in workable status through the timely submission of comprehensive materials or additional documentation.

To enhance fairness, we co-operate with the Department of Finance to help identify legislative amendments and recommend these changes to the Department of Justice. The Department of Justice also interprets precedent-setting court cases and acts as lead on any litigation issues on our behalf.

Spending Profile

Appeals is the smallest of the CCRA's business lines, accounting for some 2% of the total Agency budget. In 2001-2002, we spent about $75 million on our regular business line operations, which was about $7 million less than authorized and about $4 million more than last year.

As shown in Exhibit 16, all of the Appeals business line's activities and resources support the facilitation of voluntary compliance through channels such as publications, case information services, and the timely provision of fair dispute resolution. An impartial and timely redress system fosters trust in the tax and customs systems as a whole which, in turn, promotes voluntary compliance with those systems.

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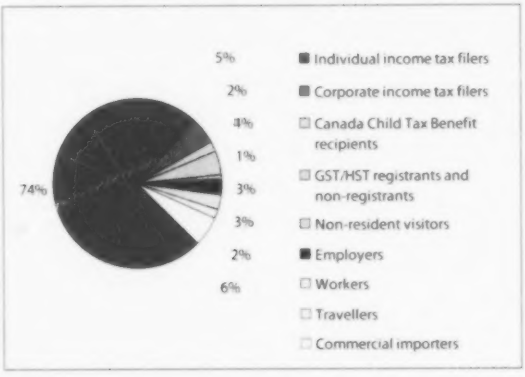
- Some 1,141 full-time equivalent employees

Exhibit 15: Actual Redress Clients



Logic Model

We have prepared an Appeals logic model (see www.ccra.gc.ca/annualreport) which offers a roadmap showing the links between our inputs, activities, and outputs that are essential to achieving our six anticipated results in support of our expected outcome. It also shows how these fit into the Agency's overall strategic outcomes. This logic model is the foundation of our performance report card which summarizes our performance against each anticipated result.

Contributions of Others

While the achievement of our expected outcome is largely within our own control, we do sometimes rely on other parties to help provide fair and timely dispute resolution.

Of course, taxpayers can influence and shorten the turnaround time of files in workable status through the timely submission of comprehensive materials or additional documentation.

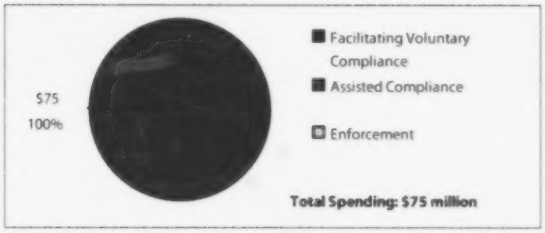
To enhance fairness, we co-operate with the Department of Finance to help identify legislative amendments and recommend these changes to the Department of Justice. The Department of Justice also interprets precedent-setting court cases and acts as lead on any litigation issues on our behalf.

Spending Profile

Appeals is the smallest of the CCRA's business lines, accounting for some 2% of the total Agency budget. In 2001-2002, we spent about $75 million on our regular business line operations, which was about $7 million less than authorized and about $4 million more than last year.

As shown in Exhibit 16, all of the Appeals business line's activities and resources support the facilitation of voluntary compliance through channels such as publications, case information services, and the timely provision of fair dispute resolution. An impartial and timely redress system fosters trust in the tax and customs systems as a whole which, in turn, promotes voluntary compliance with those systems.

Exhibit 16: Total Appeals Resources Allocated to the Compliance Continuum for 2001-2002 ($million)



Note: The percentage above is based upon management's best estimates of actual business line spending on compliance continuum activities.

Performance Highlights

The next section (beginning on page 1-88) presents a detailed report card for Appeals. It summarizes our performance over the reporting period against our six anticipated results in support of our expected outcome—Canadians receive an impartial and timely review of contested decisions through our redress system.

Performance Highlights Against Anticipated Results

Expected outcome:
Canadians receive an impartial and timely review of contested decisions through our redress system

Anticipated results

1. **Transparent, accessible, and consistent redress mechanisms promote fair and impartial treatment***

This year's rating	Last year's rating	Year-to-year change
■ ●	■ ●	↑

Current-Year Performance: We strive to provide a dispute resolution process that is transparent, accessible, and consistent. These attributes help to promote the fair and impartial treatment of our clients.

Regarding accessibility, it is our expectation that all clients are notified of their right to redress, and how to access Appeals' services. To achieve this goal, we proactively advise potential clients of the appeals process and their appeal rights through our major tax, customs, and benefits forms (Fig. 1-2). Our CCRA Annual Survey indicates that the majority of Canadians (71%) continue to be aware of their right to file a dispute should they disagree with our decisions.

To enhance transparency, a new service standard was introduced to contact 75% of all clients who filed disputes with a meaningful status update within 30 days of filing. We exceeded this standard in all of our five program areas (Fig. 1-1; also Schedule B on page 1-135).

Accessibility was enhanced through changes in legislation that give clients more time to file appeals in certain cases related to our Customs business line. While overall performance on accessibility is strong, we recognize that in some cases the appearance of accessibility may be impacted by the length of time it currently takes to resolve disputes (see Anticipated Result 2 on page 1-90) and the perceived cost of filing disputes.

The percentage of disputes decided, either partly or entirely, in favour of the client at the administrative level has remained fairly constant (about 50% for our main income tax and trade administration clients), which we believe is a reflection of our fair and consistent treatment of disputes over time (Fig. 1-3). We discuss our decisions with our income tax and GST/HST excise tax clients, and at least 60% of them agree with the decisions we make, including a fairly high percentage of clients whose disputes are either not at all or only partially successful.

Year-to-Year Change: In 2001-2002 we substantially exceeded our new service standard for contacting 75% of clients about the status of their disputes within 30 days of filing, by notifying 82% of them within this timeframe. We have raised our standard from 75% across *all* program areas to 85% for *each* program area in 2002-2003.

Success Criteria: *Maintaining or exceeding the high levels of transparency, accessibility, and consistency reported in 2000-2001.*

Continuing to make progress in those areas every year, as measured against our current service standard and other indicators of performance.

* **Note:** To report on timeliness more clearly and meaningfully, we have divided last year's first anticipated result into two parts (see Anticipated Result 2 on page 1-90). We have adjusted last year's performance rating for transparent, accessible, and consistent redress mechanisms from "not met" to "met", to reflect what performance would have been like in this area without considering timeliness.

■ Anticipated results met
● Rating is based on good data quality

Anticipated results mostly met
Rating is based on reasonable data quality

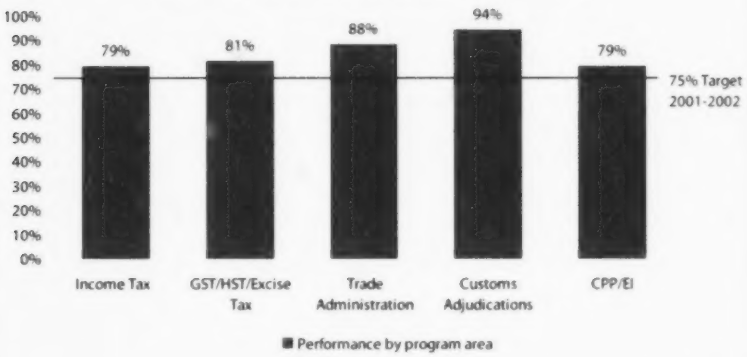
■ Anticipated results not met
● Rating is based on weak data quality

For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

1-1

Performance Against Service Standard – Percentage of Clients Contacted Within 30 Days



We exceeded our service standard of contacting clients within 30 days of their filing a dispute.

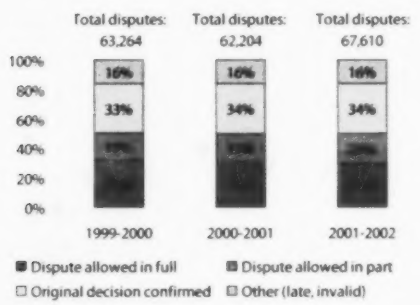
1-2

Advising Canadians of Their Right to Appeal	
Tax Services	• T1/T2 notices of assessment/reassessment • Goods and services tax/harmonized sales tax notices of determination/redetermination
Benefit Programs and Other Services	• Canada Child Tax Benefit notice • Goods and services tax credit notice
Customs	• Notice of seizure • Seizure receipt • Notice of assessment

All major CCRA forms advise Canadians of their right to appeal.

1-3

Outcome of All Disputes at the Administrative Level



Our 3-year trend shows that clients' disputes are resolved consistently over time.

Performance Drivers —

- Introduction of new service standards and targets
- Changes to Canada's tax, trade, and border laws and regulations

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

Performance Against Service Standard – Percentage of Clients Contacted Within 30 Days

We exceeded our service standard of contacting clients within 30 days of their filing a dispute.

Advising Canadians of Their Right to Appeal

Tax Services

Benefit Programs and Other Services

Customs

All major CCRA forms advise Canadians of their right to appeal.

Outcome of All Disputes at the Administrative Level

16%	16%	16%
33%	34%	34%
19%	19%	20%
32%	31%	30%

Our 3-year trend shows that clients' disputes are resolved consistently over time.

Performance Drivers

Performance Highlights Against Anticipated Results

Expected outcome:
Canadians receive an impartial and timely review of contested decisions through our redress system

Anticipated results

2. Our dispute resolution service is provided on a timely basis*

This year's rating	Last year's rating	Year-to-year change
■ ●	■ ●	⇕

Current-Year Performance: While we reduced turnaround times in our largest programs, disputes continue to be resolved too slowly. In fact, turnaround times deteriorated in two program areas, and improved only modestly in the other three. Appeals Branch takes, on average, 102 to 304 days to complete its review of disputes when in workable status (Fig. 2-3). To address timeliness, we undertook a comprehensive study that identified some 130 improvements to decrease processing times. The study confirmed that in all program areas, improvements in inventory and turnaround times are possible. In 2001-2002, we developed new targets for case completion, which if met, will lead to a substantial improvement in almost all program areas as compared to today (Fig. 2-3). These targets address timeliness as far as it is in our control; they cannot address any delays we experience in getting necessary information from clients. We are working to make clients and their representatives more aware of how our turnaround times are affected by the time they take to provide information in support of their dispute. Aside from turnaround times, the age of our caseload also remains an issue (Fig. 2-4). The proportion of our inventory that is in non-workable status while we await court decisions or other information is rising (Fig. 2-2). This adds to the length of time it takes to resolve a dispute and has a negative impact on our clients' perception of the appeals process. We completed about 6% more cases than last year, but our intake of new cases rose by 29%, largely because of the large number of income tax objections we received related to the federal government's pay-equity payments (Fig. 2-1).

Year-to-Year Change: Between 1999-2000 and 2001-2002, turnaround times have decreased in the majority of program areas (Fig. 2-3). In customs programs, however, the moving of backlogged inventory from non-workable to workable status caused turnaround times to grow. We believe that modest improvements made in the last year are due in large part to the more efficient allocation of workloads, and this improved trend appears to be continuing into 2002-2003, suggesting that we are well positioned to achieve our targeted performance.

Inventories in 2001-2002 decreased in all programs except income tax as referred to above. Due to factors beyond our control, primarily the litigation-bound status of pay equity objections, the percentage of cases in non-workable status increased to 68% (Fig. 2-2). The value of amounts in dispute in non-workable cases increased to 80% of the total value, or $6.5 billion.

Success Criteria: *Performance in reducing turnaround times should improve every year until 2004-2005.*

Productivity, as measured by the number of cases completed, should increase, regardless of trends in intakes.

The average age of workable inventory should decline in response to the more prompt resolution of disputes.

* **Note:** To report on timeliness more clearly and meaningfully, we have divided last year's first anticipated result into two parts. While last year's performance rating has been adjusted for transparent, accessible, and consistent redress mechanisms (see Anticipated Result 1, page 1-88), the rating for timeliness remains unchanged at "not met."

■ ● Anticipated results met — Rating is based on good data quality

■ Anticipated results mostly met — Rating is based on reasonable data quality

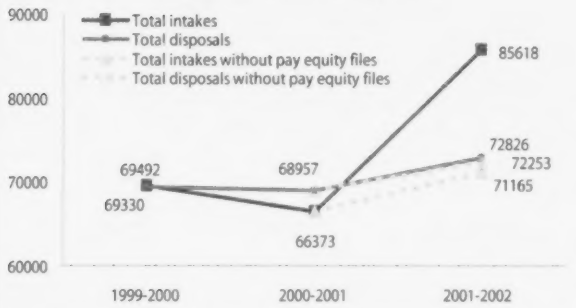
■ ● Anticipated results not met — Rating is based on weak data quality

For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

2-1

Dispute Intakes and Disposals



We completed more cases this year, but intakes of new cases rose due to the many pay equity objections.

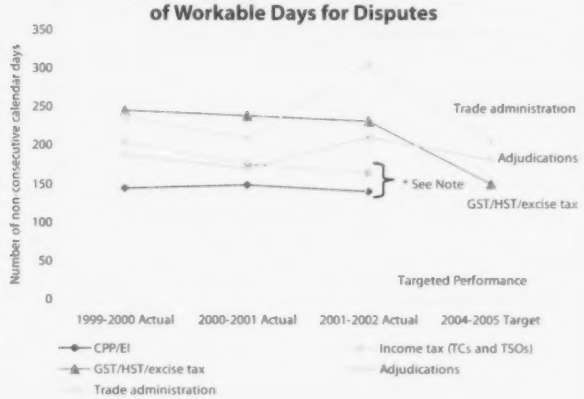
2-2

Percentage of Workable and Non-Workable Files in Inventory

The number of non-workable cases grew. Many of these were pay equity objections.

2-3

Processing Times in Average Number of Workable Days for Disputes

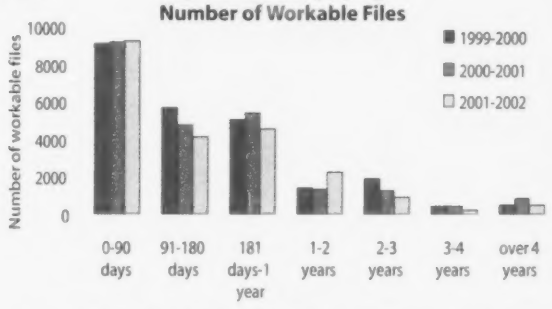


In the majority of program areas, turnaround times decreased marginally this year compared to 1999-2000. They are expected to decrease substantially by 2004-2005.

* Note: We are developing a consolidated target for income tax and CPP/EI files respectively, building on the improvements that we have realized over the last two years.

2-4

Dispute Inventory by Age – Number of Workable Files



The number of workable files more than one year old has decreased by over 6% since 1999-2000, positively impacting on overall timeliness of case resolution.

Performance Drivers —

- Number of new cases
- Complexity of disputes
- Status of files (workable or non-workable)

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

Dispute Intakes and Disposals

We completed more cases this year, but intakes of new cases rose due to the many pay equity objections.

Percentage of Workable and Non-Workable Files in Inventory

The number of non-workable cases grew. Many of these are pay equity objections.

Processing Times in Average Number of Workable Days for Disputes

In the majority of program areas, turnaround times decreased marginally this year compared to 1999-2000. They are expected to decrease substantially by 2004-2005.

Dispute Inventory by Age Number of Workable Files

The number of workable files more than one year old has decreased by over 6% since 1999-2000, positively impacting on overall timeliness of case resolution.

Performance Drivers

Performance Highlights Against Anticipated Results

Expected outcome:
Canadians receive an impartial and timely review of contested decisions through our redress system

Anticipated results

3. Handling of fairness provisions is consistently applied across programs and regions

This year's rating	Last year's rating	Year-to-year change
●	●	▬

Current-Year Performance: It is our opinion that we are consistently applying the fairness provisions throughout the CCRA, but this opinion is largely based on a qualitative assessment. We issued a reference guide on the provisions to field office staff to promote consistency and accuracy in the processing of requests at service points throughout Canada. In addition to giving tools and guidelines to officers across the CCRA, we initiated a review of our fairness registry for tracking requests and decisions relating to cancellations of interest and penalty assessments. We are now considering options for implementing systematic fairness monitoring in an efficient and effective way. As lead branch on fairness issues, Appeals will co-ordinate the implementation of this monitoring across all business lines. When the fairness legislation was first implemented, no additional resources were dedicated to the initiative. The growth of the program has consumed an increasing share of our resources, contributing to delays in processing dispute cases. A roll-up of the costs of this program has been completed, and the results will be examined.

Year-to-Year Change: Requests under the fairness provisions increased again this year, as did the value of interest and penalties waived (Fig. 3-1 and Fig. 3-2). This increase reflects the higher profile that the program has achieved over time. Nevertheless, the overall proportion of requests granted to requests processed remained stable from last year. Out of 108,158 cases Agency-wide, relief was provided in 75,900, for an estimated total of $191 million, not counting automatic waivers of penalties or interest (which totalled an estimated $97 million). Little progress has been made in instituting Agency-wide monitoring to provide greater assurance of consistency.

Success Criteria: *Staff training, guidelines, and procedures promote the consistent application of the fairness provisions. CCRA monitoring programs confirm that the fairness provisions are being applied consistently across programs and regions.*

4. Risk management of dispute and litigation issues is effective

This year's rating	Last year's rating	Year-to-year change
●	●	▬

Current-Year Performance: Risk management is essential to promoting the consistent and fair resolution of disputes and litigation within a reasonable time. Our key goals are: resolving most cases at the administrative level; pursuing appropriate cases to the courts; prevailing in a majority of those cases that do go to court; monitoring the consistency and fairness of our decisions; and identifying desirable legislative changes arising from court decisions. As well, we seek to minimize the potential impact of those cases that could lead to a broader, unintentional erosion of the tax base, or to other societal implications, through early identification and proposals to the departments of Finance and Justice to address needed clarifications.

In general, we believe that our risk management is largely effective in relation to these goals. The percentage of cases resolved administratively remained very high (above 90%) in 2001-2002 (Fig. 4-1) for all programs except CPP-EI; the unique role of the CCRA in CPP-EI disputes makes comparisons with these other programs difficult. For those cases that proceeded to the courts, the CCRA's decision was confirmed in the majority of cases, a finding which is consistent with our goals (Fig. 4-2). As promised, we introduced a risk management framework to bring coherence to our practices, and an orientation manual was designed for roll-out next year. New programs addressing quality assurance and monitoring of consistency in case decisions were successfully piloted at one Tax Services Office. Implementation of these programs will begin in 2002-2003. Once they are fully implemented, we will be able to confirm the actual level of consistency overall in our appeals case decisions. We regularly review cases in dispute and court decisions to identify possible areas for legislative change. This year, in response to our input, an amendment was enacted to clarify who could claim the GST/HST credit in certain situations.

Year-to-Year Change: While our success rate in the courts dropped slightly this year (by 6%), slight fluctuations in case outcomes are not indicative of litigation management issues. It is expected that our risk management strategy and our quality assurance and monitoring programs, once instituted, will contribute to stable performance in risk management for both non-complex and complex files.

Success Criteria: *Risk management approach gives assurance that complex cases are handled where expertise exists, and non-complex cases are resolved consistently. The vast majority of cases are resolved before reaching the courts. The majority of decisions appealed to the courts are resolved in favour of the CCRA.*

■ Anticipated results met
● Rating is based on good data quality

Anticipated results mostly met
Rating is based on reasonable data quality

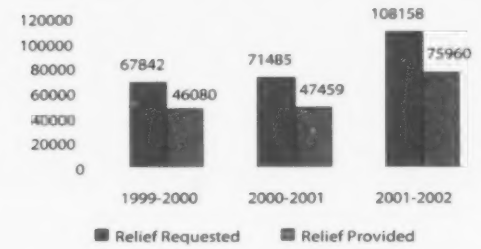
■ Anticipated results not met
● Rating is based on weak data quality

For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

2-1

Requests and Relief Under the Fairness Provisions



The proportion of cases where relief was granted stayed the same despite increases in the number of requests.

2-2

Penalties and Interest Forgiven per Request Granted

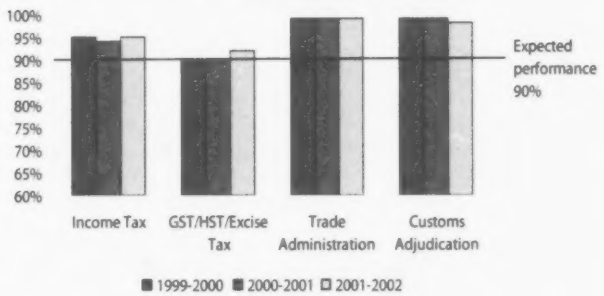
The value of penalties and interest forgiven per request has increased in the last three years.

Performance Drivers —

- Number of requests under the fairness provisions

2-1

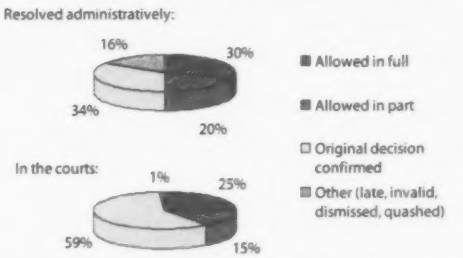
Administrative Resolution Rates



The percentage of cases resolved without going to court is consistently high.

2-2

Outcome of Clients' Disputes and Appeals



Clients succeed about half of the time at the administrative level. Where they do not succeed and appeal to the courts, the courts agree with the CCRA in the majority of cases.

Performance Drivers —

- Number of clients who appeal the CCRA's decision to the courts

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

Performance Highlights Against Anticipated Results

Expected outcome:
Canadians receive an impartial and timely review of contested decisions through our redress system

Anticipated results

3. Handling of fairness provisions is consistently applied across programs and regions

This year's rating	Last year's rating	Year-to-year change
●	●	■

Current-Year Performance: It is our opinion that we are consistently applying the fairness provisions throughout the CCRA, but this opinion is largely based on a qualitative assessment. We issued a reference guide on the provisions to field office staff to promote consistency and accuracy in the processing of requests at service points throughout Canada. In addition to giving tools and guidelines to officers across the CCRA, we initiated a review of our fairness registry for tracking requests and decisions relating to cancellations of interest and penalty assessments. We are now considering options for implementing systematic fairness monitoring in an efficient and effective way. As lead branch on fairness issues, Appeals will co-ordinate the implementation of this monitoring across all business lines. When the fairness legislation was first implemented, no additional resources were dedicated to the initiative. The growth of the program has consumed an increasing share of our resources, contributing to delays in processing dispute cases. A roll-up of the costs of this program has been completed, and the results will be examined.

Year-to-Year Change: Requests under the fairness provisions increased again this year, as did the value of interest and penalties waived (Fig. 3-1 and Fig. 3-2). This increase reflects the higher profile that the program has achieved over time. Nevertheless, the overall proportion of requests granted to requests processed remained stable from last year. Out of 108,158 cases Agency-wide, relief was provided in 75,900, for an estimated total of $191 million, not counting automatic waivers of penalties or interest (which totalled an estimated $97 million). Little progress has been made in instituting Agency-wide monitoring to provide greater assurance of consistency.

Success Criteria: *Staff training, guidelines, and procedures promote the consistent application of the fairness provisions. CCRA monitoring programs confirm that the fairness provisions are being applied consistently across programs and regions.*

4. Risk management of dispute and litigation issues is effective

This year's rating	Last year's rating	Year-to-year change
●	●	■

Current-Year Performance: Risk management is essential to promoting the consistent and fair resolution of disputes and litigation within a reasonable time. Our key goals are: resolving most cases at the administrative level; pursuing appropriate cases to the courts; prevailing in a majority of those cases that do go to court; monitoring the consistency and fairness of our decisions; and identifying desirable legislative changes arising from court decisions. As well, we seek to minimize the potential impact of those cases that could lead to a broader, unintentional erosion of the tax base, or to other societal implications, through early identification and proposals to the departments of Finance and Justice to address needed clarifications.

In general, we believe that our risk management is largely effective in relation to these goals. The percentage of cases resolved administratively remained very high (above 90%) in 2001-2002 (Fig. 4-1) for all programs except CPP-EI; the unique role of the CCRA in CPP-EI disputes makes comparisons with these other programs difficult. For those cases that proceeded to the courts, the CCRA's decision was confirmed in the majority of cases, a finding which is consistent with our goals (Fig. 4-2). As promised, we introduced a risk management framework to bring coherence to our practices, and an orientation manual was designed for roll-out next year. New programs addressing quality assurance and monitoring of consistency in case decisions were successfully piloted at one Tax Services Office. Implementation of these programs will begin in 2002-2003. Once they are fully implemented, we will be able to confirm the actual level of consistency overall in our appeals case decisions. We regularly review cases in dispute and court decisions to identify possible areas for legislative change. This year, in response to our input, an amendment was enacted to clarify who could claim the GST/HST credit in certain situations.

Year-to-Year Change: While our success rate in the courts dropped slightly this year (by 6%), slight fluctuations in case outcomes are not indicative of litigation management issues. It is expected that our risk management strategy and our quality assurance and monitoring programs, once instituted, will contribute to stable performance in risk management for both non-complex and complex files.

Success Criteria: *Risk management approach gives assurance that complex cases are handled where expertise exists, and non-complex cases are resolved consistently. The vast majority of cases are resolved before reaching the courts. The majority of decisions appealed to the courts are resolved in favour of the CCRA.*

■ Anticipated results met
● Rating is based on good data quality

Anticipated results mostly met
Rating is based on reasonable data quality

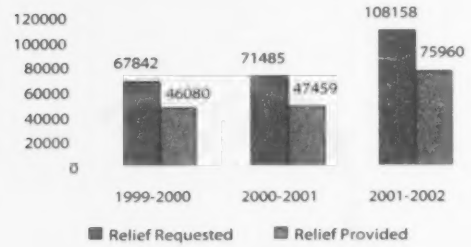
■ Anticipated results not met
● Rating is based on weak data quality

For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

4-1

Requests and Relief Under the Fairness Provisions



The proportion of cases where relief was granted stayed the same despite increases in the number of requests.

4-2

Penalties and Interest Forgiven per Request Granted

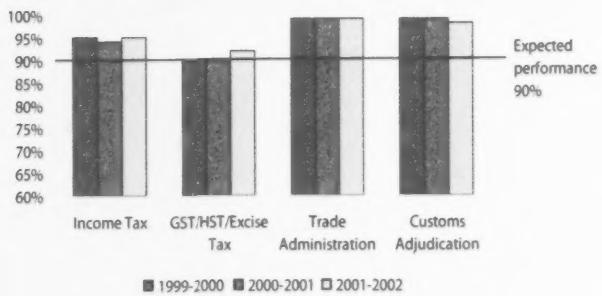
The value of penalties and interest forgiven per request has increased in the last three years.

Performance Drivers —

- Number of requests under the fairness provisions

4-3

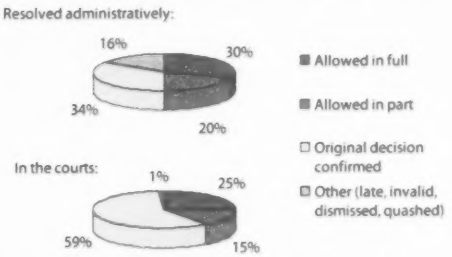
Administrative Resolution Rates



The percentage of cases resolved without going to court is consistently high.

4-4

Outcome of Clients' Disputes and Appeals



Clients succeed about half of the time at the administrative level. Where they do not succeed and appeal to the courts, the courts agree with the CCRA in the majority of cases.

Performance Drivers —

- Number of clients who appeal the CCRA's decision to the courts

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

Performance Highlights Against Anticipated Results

Expected outcome:
Canadians receive an impartial and timely review of contested decisions through our redress system

Anticipated results

MANAGING THE COMPLIANCE CONTINUUM

5. **Knowledgeable and skilled workforce is in the right place at the right time**

This year's rating	Last year's rating	Year-to-year change
●		⬍

Current-Year Performance: In 2001-2002, all Appeals staff positions were reviewed and profiles of required competencies were established as part of the CCRA's new competency-based human resources regime. In addition, a new position of branch learning agent was established and staffed to co-ordinate Appeals training, and to identify current and future learning needs. These initiatives are expected to help ensure that the workforce we have is knowledgeable and skilled. Our primary difficulty continues to be having sufficient staff in the right place at the right time. We plan to review our corporate structure and our staff positions, with a view to enhancing the profile of the work done by Appeals staff. We were again unsuccessful in staffing at planned levels in 2001-2002, which had a somewhat negative impact on our ability to provide timely dispute resolution. In an attempt to improve turnaround times despite the staffing shortfall, some workloads were transferred both inter- and intra-regionally. As anticipated, processing times for Income Tax files improved following this change.

Year-to-Year Change: An aggressive approach to human resources management enabled us to reduce our staffing shortfall from 10% in 2000-2001 to 7% this year (Fig. 5-1).

Success Criteria: *Reducing our staffing shortage to a level of no more than 5% of allotted funding, and making progress in training our workforce.*

INNOVATING FOR THE FUTURE

6. **Fairness principles are applied and integrated across all programs**

This year's rating (Year 2 of 5)	Last year's rating	Year to year change
■ ●	□ ●	⬍

Current-Year Performance (Year 2 of 5): The principles of fairness are generally applied and integrated across the CCRA, although a monitoring and reporting framework is necessary to ensure that fairness continues to be addressed in future years. The 7-Point Plan for Fairness, begun in 1999, describes the actions that were taken to achieve greater fairness in the CCRA's dealings with Canadians. This plan has now been implemented CCRA-wide (Fig. 6-1). In accordance with this plan, major publications across all business lines communicate the fundamental right to appeal to potential clients, and the Voluntary Disclosures Program provides clients with an opportunity to correct past errors and omissions without penalty. Continued efforts are made in areas requiring the use of discretion, such as in the application of the fairness provisions. These efforts demonstrate our commitment to the application and integration of fairness principles throughout the Agency.

Year-to-Year Change: One outcome of the implementation of the 7-Point Plan for Fairness is that the Voluntary Disclosures Program continued its significant expansion, with related assessments reaching an estimated $230 million, compared to $143 million last year (Figs. 6-2 and 6-3). This increase is indicative of the effectiveness of our program communication which aims to improve voluntary compliance. However, the increase is not expected to continue at this rate. The higher workload has resulted in a growing inventory of voluntary disclosure applications carried over from one year to the next (Fig 6-3). Inventories in 2001-2002 increased to 2459 files, up by 28% over the year before. Nevertheless, the proportion of cases in inventory to cases completed fell from last year's levels. To address the issue of increasing workload, a stable funding source for the program is being secured.

Success Criteria: *Commitments under last year's Road Ahead are met, and the backlog of Voluntary Disclosures cases is kept to a minimum.*

■ Anticipated results met
● Rating is based on good data quality

Anticipated results mostly met
Rating is based on reasonable data quality

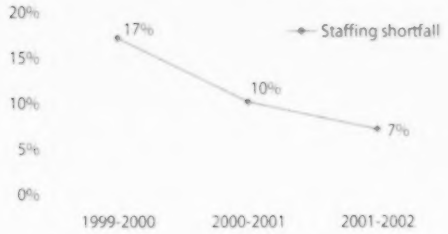
■ Anticipated results not met
● Rating is based on weak data quality

For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

5-1

Staffing Shortfall Compared to Authorized Funding



The staffing shortfall was reduced again this year.

Performance Drivers —
- Ability to attract employees with the required knowledge
- Resource allocation to staffing

6-1

7-Point Plan for Fairness

Point 1	We will develop a comprehensive guide on the rights of our clients.	✓	Point 5	We will identify credits, benefits and overpayments for clients.	✓
Point 2	We will publish standards for the service we provide.	✓	Point 6	We will provide clients an opportunity to correct any omissions in their past dealings with us without penalty.	✓
Point 3	We will do a better job communicating with our clients.	✓	Point 7	We will do a better job applying the provisions related to fairness in the laws we administer.	✓
Point 4	We will better equip our employees to respond to client needs.	✓			

The 7-Point Plan for Fairness is now implemented Agency-wide.

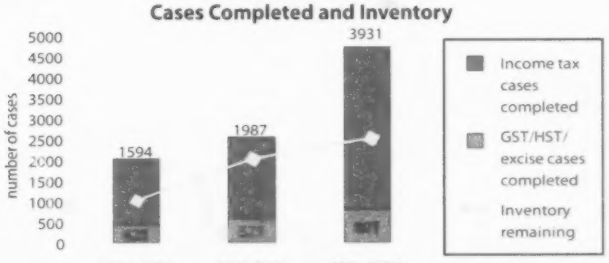
6-2

Estimated Average $ Value of Related Assessments per Completed Voluntary Disclosure File

The estimated average additional tax revenue per voluntary disclosure file for GST/HST/excise tax has increased over the past few years, while for income tax, it has decreased. GST/HST/excise tax files form only a small percentage of all voluntary disclosure files received (Fig. 6-3).

6-3

Voluntary Disclosures Program — Cases Completed and Inventory



Despite the completion of substantially more Voluntary Disclosures Program cases, our inventory continues to grow.

Performance Drivers —
- Overall effectiveness of our voluntary compliance measures, including program communication
- Resource allocation to the Voluntary Disclosures Program

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

Appeals

For further information on performance: www.cra.gc.ca/annualreport

Results highlights

Progress Against the 2000–2001 Road Ahead

Targeted Areas for Improvement*	Targeted Completion Date*	Status	On Track During 2001-2002?	Roll Into Road Ahead 2002 and Beyond?
Setting clear targets for all Appeals programs	2001-2002	Targets for case completion times were established during 2001-2002 for all but two program areas. These targets will run until 2004-2005. Similarly, targets to control inventories were developed in some program areas.	✓	Yes See item 1 below
Integrating them into our performance measurement framework and establishing corresponding service standards, where appropriate	2001-2002	As a first step, the 30-day meaningful client contact service standard moved from a pilot to full implementation Agency-wide, backed by ongoing monitoring.	✓	No
Improving timeliness of the dispute resolution process by introducing a specific action plan in 2001-2002	2001-2002	Marginal gains in timeliness were achieved in some programs; recommendations for further improvements across all programs have been identified and are being implemented. In addition: • Targets for case completion times were established during 2001-2002, for all but two program areas. These targets will run until 2004-2005. • Quality assurance and monitoring programs were successfully piloted, and implementation will begin in 2002-2003. • A branch learning agent has been designated to assess training needs for staff. • Due to Branch reorganization, the remaining elements of the training framework have been delayed until next year.	✓	Yes See items 1 to 4 below
Implement the CCRA's performance measurement framework	2001-2004	In step with the broader implementation of the Balanced Scorecard, work progressed on the development of Balanced Scorecard measures and indicators. However, at a corporate level, the Agency did not progress as expected, falling short in the overall phased-in implementation of the BSC (see 1-106). We are now back on track in 2002-2003.	✗	Yes See item 1 below

✓ On track ✓ Mostly on track ✗ Not on track

Source: Prior-year Annual Report to Parliament (2000-2001)

Progress Against the 2000–2001 Road Ahead

Targeted Areas for Improvement*	Targeted Completion Date*	Status	On Track During 2001-2002?	Roll Into Road Ahead 2002 and Beyond?
Setting clear targets for all Appeals programs	2001-2002	Targets for case completion times were established during 2001-2002 for all but two program areas. These targets will run until 2004-2005. Similarly, targets to control inventories were developed in some program areas.	☑	Yes See item 1 below
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✓ On track ☑ Mostly on track ✗ Not on track

*Source: *Prior-year Annual Report to Parliament (2000-2001)*

The Road Ahead – 2002 and Beyond

1. Implement selected timeliness improvement recommendations, including progressively more aggressive case completion targets, and continuing support for the ongoing implementation of the CCRA's performance measurement framework (Anticipated Result 2).
2. Implement programs for quality assurance and for monitoring the application of the fairness provisions and the principles contained in the 7-Point Plan for Fairness (Anticipated Results 3 and 6).
3. Implement the remainder of the training framework (Anticipated Result 5).
4. Conduct a pilot study of file complexity factors to better predict turnaround times and required resources (Anticipated Results 2 and 4).

Main Points – *Corporate Management and Direction*

About Corporate Management and Direction

Corporate Management and Direction provides strategic direction and executive oversight in support of all CCRA programs and services. It guides the establishment and maintenance of systems and practices that support effective governance and the effective management of people, financial resources, information technology, and administration.

This business line also provides a broad range of internal services to employees and managers, from strategic planning, performance reporting, human resources management, and financial and systems management, to security and procurement, real property management, and telephony systems and networks. Over the past two years, considerable emphasis has been placed on guiding and supporting the implementation of the CCRA's far-reaching change agenda designed to take advantage of our new status as an Agency.

In concert with the other business lines, Corporate Management and Direction also deals with access to information matters to ensure proper transparency to Canadians, and the adherence to privacy legislation to ensure the safeguarding of sensitive information.

Our independent Board of Management, required by our agency status, has brought insights and experience from provincial, private, and other sectors—providing the stretch that helps ensure we implement the best possible approaches and business practices. This added contribution also supports the change in our culture from department to agency. As we transform our way of doing business, we seek to learn from other organizations and share our lessons learned with our partners within the federal government and other jurisdictions.

We Have One Expected Outcome

Performance of our business services and operations is maximized through modern and innovative management approaches – An effective governance and management regime positions the CCRA to achieve substantial gains in client-focused service delivery in line with our unique agenda. To achieve these gains, we must communicate the strategic agenda, empower our employees to deliver it, and be transparent about our results. As a public organization, we also owe it to Canadians to ensure that our financial management information systems and practices are sound and respect their rights. Together, these elements provide the platform for maximizing the performance potential of our business lines.

Now that we are an agency, Canadians expect us to realize greater advances than we could as a department. This means leveraging our newfound flexibility as a separate employer and custodian of our financial management policies, among others, to develop customized administration in support of better, faster, more affordable service to Canadians. We continue to put in place the tools and systems we need to achieve significant changes: human resources reform and renewal, administrative reform and renewal, and transparent management for results. At the same time, we are striving for further enhancements in our core programs, where appropriate. Our platform for change is found in the CCRA's Summary of the *Corporate Business Plan*.

High-level Success Criteria

In broader terms, we will have met our expected outcome if:

- our strategic direction and agency oversight lead to continued success in meeting our strategic outcomes in terms of compliance and innovation;
- we put in place a modern management infrastructure that helps us balance efficient use of the CCRA's resources and successful program delivery;
- we incorporate best practices from other jurisdictions, and share the lessons we learn in innovating our systems and practices with the rest of the Public Service of Canada and other public- and private-sector organizations; and
- through our openness in reporting on our results, we have a positive impact on public confidence and Parliament's trust in our ability to be an effective service provider for all levels of government.

Conclusions Against Expected Outcome

On balance, we believe that we generally met expectations and are on track toward meeting our expected outcome in the context of the new flexibilities of our agency status. The year was marked by significant achievements, but also by some setbacks.

We have successfully put in place our governance and senior management committee structure. However, we need to continue to improve both the quality of information that is used and how it is integrated for decision-making. The achievements in our human resources reform and renewal agenda were especially noteworthy—for example, the creation of our Management Group (MG), comprising some 3,200 managers. This will strengthen the coherent management presence at the front line, which will drive the CCRA's business transformation initiatives. The creation of the MG group has already attracted interest from outside the agency as an example of human resources (HR) innovation. We also achieved some advances in our administrative reform and renewal agenda. Building on our transparent management for results agenda, our *Corporate Business Plan* (including its Summary) now reflects both our core operations and our innovation agenda, and establishes the link to our annual reporting framework. The tabling of our first Annual Report was a further illustration of our commitment to reporting transparently on our program results.

However, the CCRA's reputation for sound financial management was seriously damaged by the discovery of an error in the application of the capital gains refunds earned by mutual fund trusts (the T3 issue). This error resulted in overpayments to a number of provinces totalling about $3.4 billion for the 1993 to 1999 tax years. We recognized the gravity of the error, and dealt with it transparently with the Office of the Auditor General of Canada, the Department of Finance, and the affected provincial partners to respond to this issue and its root cause. We also did not make as much progress as we expected in implementing our Balanced Scorecard project for performance measurement, thereby delaying the availability of consistent, high-quality information to facilitate results-based management.

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This Year in Brief

Performance Context

Innovation is at the heart of CCRA's change agenda and is being pursued through four change objectives. The number-one objective, business transformation, is about providing the best possible service to Canadians. The three other objectives are the enablers—human resources reform and renewal, administrative reform and renewal, and transparent management for results—designed to strengthen our internal capacities to deliver on this service commitment.

As we work towards achieving the CCRA's innovation agenda in this business line, our challenge in Corporate Management and Direction is to support the design, implementation, communication, and monitoring of the enabling objectives, while also ensuring that the CCRA delivers its ongoing programs effectively through its business lines.

We also need to be able to react quickly and adapt our plans when faced with unexpected circumstances, such as ensuring the safety of our employees following the events of September 11.

After two and half years as an agency, we have put in place the key enablers to facilitate the achievement of the CCRA's overall innovation objectives. Changes to date have focused on operationalizing the unique governance and accountability structures that make the CCRA much more answerable for the results it achieves. We have also developed a new management policy framework and implemented new agency flexibilities in the following areas: human resources (for example, staffing, staffing recourse, classification and bargaining), real property (for example, leasing and facility management), financial management, and administrative policies. These drive our performance efforts in Corporate Management and Direction and support the Government's broader agenda for change.

Similarly, we are continuing our efforts to reform our measurement culture in the Agency—a significant challenge for an organization of this size and complexity.

While much has been accomplished to date, more is needed to get the job fully done. In particular, Corporate Management and Direction will continue to play a pivotal role in the ongoing maturing of the Agency's governance and strategic oversight processes to ensure that together all business lines provide the best possible service to Canadians. Through the successful implementation of the CCRA's innovation agenda, we expect to be well positioned to support the parliamentary review of the *Canada Customs and Revenue Act* that could happen as early as 2004.

Key Volumetrics

- Supported over 200 information technology applications
- Processed over 50,000 staffing actions (acting appointments, lateral transfers, temporary staffing, internal and external staffing), including 4,500 full-time hires
- Issued some 30,000 contracts for goods and services
- Handled over 3,100 privacy and access to information requests
- Provided facilities management for more than 750 facilities across Canada

Logic Model

We have prepared a Corporate Management and Direction logic model (see www.ccra.gc.ca/annualreport) which offers a roadmap showing the links between our inputs, activities, and outputs that are essential to achieving our eight anticipated results in support of our one expected outcome. It also shows how these fit into the Agency's overall strategic outcomes. This logic model is the foundation of the CCRA overall performance report card (see page 1-127) which summarizes our performance against each anticipated result.

Contributions of Others

The achievement of our expected outcome is not solely attributable to the CCRA. Ongoing support from the Government is essential to the successful implementation of our change agenda.

We have partnered with common service providers such as Public Works and Government Services Canada for the management of our pay system, accommodations, and contracts.

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We have partnered with common service providers such as Public Works and Government Services Canada for the management of our pay system, accommodations, and contracts.

Corporate Management and Direction further benefits from independent reviews conducted by outside organizations, including the Office of the Auditor General of Canada, Treasury Board (Resource and Management Review), Privacy Commissioner, Information Commissioner, and Office of the Commissioner of Official Languages.

The CCRA aims to be an effective, knowledge-based organization. Our participation in other national and international organizations is to the mutual benefit of the CCRA and those organizations. For example, in 2001-2002, we co-ordinated 57 international technical assistance projects and hosted a major international e-commerce conference on behalf of five international organizations: the Organization for Economic Cooperation and Development, Inter-American Centre of Tax Administrators, Canadian Advanced Technology Alliance, Intra-European Organization of Tax Administrations, and le Centre de rencontres et d'études des dirigeants des administrations fiscales (CREDAF).

The CCRA is uniquely served and supported by its Legal Services personnel. They provide corporate legal counsel and advisory services. Under a long-standing arrangement with the federal Department of Justice, Legal Services are managed by the CCRA Chief Counsel, who acts as the Commissioner's delegate for the legal aspects of CCRA operations and policies on behalf of the Deputy Attorney General of Canada.

Spending Profile

In 2001-2002, 21% ($767 million) of the CCRA's overall budget was devoted to the Corporate Management and Direction business line. Of this, we spent $730 million.

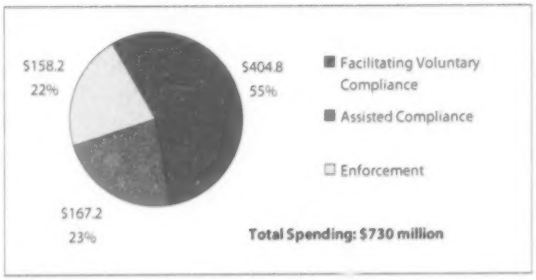
The largest share of Corporate Management and Direction's resources (approximately 43%) was spent on information technology (IT). The CCRA has the largest IT workforce in the Public Service which supports some 50,000 Agency employees (at peak periods) in over 750 locations across Canada. In the future, we will allocate some of these IT investments to other business line budgets in instances where implementation or staged implementation of alternative programs or service delivery arrangements is completed.

The second largest share of Corporate Management and Direction's resources (about 36%) was spent on finance and administration, including corporate and executive services. Approximately 18% was devoted to the human resources function. The remaining 3% was spent on a number of areas including corporate audit and evaluation.

Through the administrative reform and renewal initiative, we will seek to achieve greater operational efficiency and ensure that we have the right balance of spending between our program and corporate support areas.

Exhibit 17 provides the distribution of resources across the compliance continuum for the Corporate Management and Direction business line—from facilitating voluntary compliance to assisted compliance and enforcement. The distribution is based on the breakdown of actual spending of the four operational business lines.

Exhibit 17: Total Corporate Management and Direction Resources Allocated to the Compliance Continuum for 2001-2002 ($million)



Note: The percentages above are based upon management's best estimate of actual business line spending on compliance continuum activities.

Performance Highlights

The next section (beginning on page 1-102) presents a detailed report card for Corporate Management and Direction. It summarizes our performance over the reporting period against our eight anticipated results in support of our expected outcome—performance of our business services and operations is maximized through modern and innovative management approaches.

Performance Highlights Against Anticipated Results

Expected outcome:
Performance of our business services and operations is maximized through modern and innovative management approaches

Anticipated results

1. **Effective governance regime that provides management oversight and leadership**

This year's rating (Year 2 of 5)	Last year's rating	Year-to-year change
■ ●	■ ●	–

Current-Year Performance (Year 2 of 5): Since becoming an agency, we have been building a sound governance regime to support modern and innovative management, while respecting Parliament's expectations for transparency and accountability (see Fig. 1.1). Two pillars support our governance regime:

- effective decision-making and control through our senior committees—the Board of Management (BoM) and the Agency Management Committee (AMC); and
- appropriate accountability through our *Corporate Business Plan*, the Annual Report, and the Balanced Scorecard (BSC), backed by enhanced internal audit and accountability contracts with all managers.

Our new governance model provides for an oversight that is more disciplined and more demanding. This is due in large part to the BoM, which brings Canadians' interests and business-like approaches directly into the CCRA management processes, and challenges us on our progress against our commitments. While the governance model is sound, it requires further maturing and integration. Similarly, we must better integrate the financial and non-financial components of our business into our oversight and governance practices. At present, our systems are not able to easily provide all the information needed to respond to the requirements of the new BoM and the AMC. The Balanced Scorecard will address this need, and although we did not progress as expected last year, we are now on track for 2002-2003.

These changes in our governance framework are also guiding other important initiatives, for example, the transformation of our financial operations, tighter links between project proposals and their fiscal implications, the move toward activity-based costing, and an innovation investment strategy and quarterly budgeting.

Our key accountability instruments are the *Corporate Business Plan* which lays out the plan to achieve our objectives, and the Annual Report, which reports in plain terms on the results we have achieved. The inaugural Annual Report, tabled in November 2001, received a generally positive overall assessment from the Auditor General, who noted that it represented an "impressive start." We also enhanced our internal audit function in terms of risk control, assurance and corrective actions.

CCRA Governance Model

While our governance architecture is sound and its committee structure is working well, it requires further maturing and integration.

INNOVATING FOR THE FUTURE

■ Anticipated results met ● Rating is based on good data quality
■ Anticipated results mostly met ● Rating is based on reasonable data quality
■ Anticipated results not met ● Rating is based on poor data quality

Performance Highlights Against Anticipated Results

Expected outcome:
Performance of our business services and operations is maximized through modern and innovative management approaches

Anticipated results

1. Effective governance regime that provides management oversight and leadership

This year's rating (Year 2 of 5)	Last year's rating	Year-to-year change
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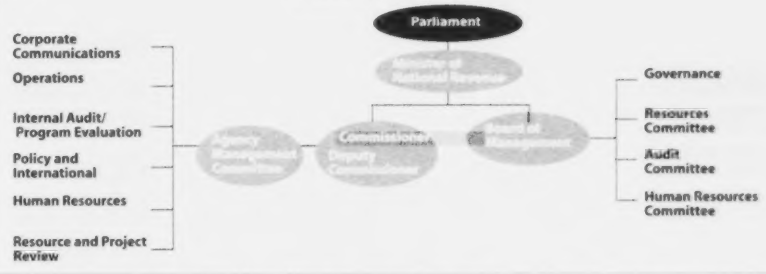
1-1

CCRA Governance Model



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■ ● Anticipated results met — Rating is based on good data quality

■ ● Anticipated results mostly met — Rating is based on reasonable data quality

■ ● Anticipated results not met — Rating is based on weak data quality

Performance Highlights Against Anticipated Results

Expected outcome:
Performance of our business services and operations is maximized through modern and innovative management approaches

Anticipated results

INNOVATING FOR THE FUTURE

1. (Continued) Effective governance regime that provides management oversight and leadership

Year-to-Year Change: Overall, we are on track for the implementation of a mature and fully integrated governance regime. In 2001-2002, we continued to enhance links between the BoM and AMC; we refined the direction of the BSC; and exploited lessons of the first Annual Report. Our internal audit and program evaluation function now reports directly to the Commissioner to better serve the CCRA's need for independent advice and impartiality.

Success Criteria: *Appropriate links between and integration of all elements of the governance regime, resulting in effective oversight.*

Effective decision-making supported by appropriate information.

Performance Drivers —

- Latitude available for deriving benefits from the unique flexibilities we have as an agency
- Sufficient and appropriate funding

2. A cultural shift under way and growing that puts decision-making in the hands of managers

This year's rating (Year 2 of 5)	Last year's rating	Year-to-year change
■	●	↕

Current-Year Performance (Year 2 of 5): Since becoming an agency, we have been working toward shifting our corporate culture to one that increasingly relies on values instead of rules, and on empowerment through greater delegation of authorities and accountability. In 2001-2002 we made major strides toward this objective, including:

- the creation of a Management Group (MG) of some 5,200 front-line managers who will power the cultural change. Decision-making authority has been put more squarely in the hands of managers who know their clients and business processes best, equipping them to more effectively deliver the CCRA's mission and promote an environment of trust, dialogue, and responsiveness;
- greater delegation of authorities in the areas of human resources, real property, financial management and administrative policies; and
- results-based management through clearer goals and accountabilities, which are communicated in the *Corporate Business Plan* and the Annual Report, respectively. These are embedded in performance agreements for almost 600 executive and for over 5,000 MG members. These agreements form the basis for assessing and rewarding good job performance and effective people management.

While we believe that the cultural shift is well under way at the overall corporate level, we have not yet been able to thoroughly entrench this shift at all levels of the organization. This remains a key challenge. Staff training has not kept pace with the scope and momentum of this cultural change and is a high priority for 2002-2003 and beyond.

Year-to-Year Change: On balance, we believe that we met or exceeded our expectations at this stage in our five-year agenda, particularly because of the successful establishment of the MG group backed by accountability contracts in support of results-based management.

Success Criteria: *Annual performance agreements and reviews are completed for all staff.*
More delegated authorities and related accountability mechanisms.
Effective training and communications, promoting agency values and expected competencies.

Performance Drivers —

- An effective governance regime backed by incentives, rewards, and tools
- Willingness and openness of staff to change

↕ Year-over-year performance change with respect to compliance agenda
– Performance unchanged year-over-year with respect to compliance agenda

↕ Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation
– Performance on track with year 2 of 5 expectations with respect to innovation

Performance Highlights Against Anticipated Results

Expected outcome:
Performance of our business services and operations is maximized through modern and innovative management approaches

Anticipated results

3. Leadership in human resources reform that is in tune with business objectives

This year's rating (Year 2 of 5)	Last year's rating	Year-to-year change
■	■	⬆

Current-Year Performance (Year 2 of 5): With more than 50,000 workers at peak times, human resources are a critical determinant of CCRA performance. Our employees deliver our business results in a highly complex and dynamic work environment, and they should expect a Human Resources (HR) system that is responsive, flexible, integrated with other corporate services, and strategic (see Fig. 5-1).

When we became an agency, it was evident that our HR system, designed for a public service environment, had many significant shortcomings. For example: the classification system was too complex, with 35 different standards that created inefficiencies and delays; the staffing system took on average five months for external recruitment; the recourse process was lengthy and adversarial; the performance management process often ignored poor performance and failed to reward excellence; and managers were not sufficiently empowered to take responsibility for managing people. As a separate employer we now have responsibilities for staffing, classification, and labour relations, with the flexibility and discretion to customize our processes to fit our business needs. These new responsibilities underpin our HR change agenda.

In becoming an agency, we launched a comprehensive, five-year, Human Resources Reform and Renewal plan with 14 major initiatives that address the key aspects of effective people management. During year one, we addressed the elements required by our new separate employer status, in particular, putting in place staffing, classification, and dispute resolution systems. This year, we have further developed these systems. We also achieved breakthroughs in key areas, which have already attracted interest from outside the Agency as potential HR innovations. They include:

- The creation of a new MG group of some 5,200 managers previously managed through 20 different classification standards, simplifying our management process and enhancing our links to front-line employees. This is a Public Service first. The MG is supported by negotiated pay plans that include unique performance rewards for effective people management.
- Connecting the commitments in the *Corporate Business Plan* from executive cadre performance agreements to employee performance expectations allowing us to better recognize achievement and address cases of under performance.
- Employees developing 25,000 individual learning plans, as part of the foundation for a continuous learning organization.

We have also focused on other enablers that are critical to achieving continuous performance improvements across the Agency. For example, during the last year we:

- concluded settlements with our two unions without labour disruptions;
- piloted pre-qualified pools of candidates in high demand areas such as customs inspectors, revenue collectors, tax and GST auditors;
- hired some 4,500 new permanent employees, 44% from outside the CCRA and the remainder from our temporary workforce; and
- achieved a national representation rate for the four designated employment equity groups at or above the most recent labour market availability rate. For example, we succeeded in increasing our representation of visible minorities from 8.4% to 8.7%.

There are, however, a number of areas where improvement is needed. The development of the Agency Classification System for groups within the organization other than the MG was deferred, and now needs to be addressed to advance the Agency's classification efforts. Our bilingual capacity in the workplace lags behind the average in the federal public service—expectations for official languages are now embedded in executive accountability contracts. We also need to address the significant delays many employees face in receiving acting and overtime payments, among others. Finally, after two years of implementation, the Corporate Administrative System (CAS), which is meant to provide the CCRA with meaningful, accurate, relevant employee data and performance information, is still not performing to the degree required. We therefore need to enhance our measurement capacity and also develop further measures to better report on our HR performance. For further discussion on HR, please see page 1-100.

■ Anticipated results met ● Rating is based on good data quality

Anticipated results mostly met — Rating is based on reasonable data quality

■ Anticipated results not met ● Rating is based on weak data quality

Performance by Business Line
Corporate Management and Direction

For further information on performance: www.ccra.gc.ca/annualreport

Results highlights

The CCRA has two strategic outcomes:

Compliance and Innovation

Human Resources Reform and Renewal is one of four change objectives in support of Innovation

Our objective is **Strategic HR Management that is:**

- **forward looking and** based on grounded, fact-based HR strategies to effectively deliver "the right people at the right place at the right time";
- **appropriately integrated** with business planning and with budgets;
- **owned by managers** who have greater delegated authority and accountability for people management, and promote dialogue with front-line employees;
- **based on corporate values** and principles in staffing instead of rules; and
- **business line focused and responsive to clients, providing** 50% faster staffing than prior to Agency; faster classification decisions.

Our HR Strategy up to 2004-2005

We have 14 strategic initiatives addressing our statutory and other transformation requirements.

Statutory: Staffing, Dispute Management, Classification, and Labour Relations

Other Initiatives: MG group, Performance Management, Learning, Compensation, Official Languages, Employment Equity and Diversity, Recognition Program, Employee Assistance, Planning, and Competencies

We met all our Year 2 key planned deliverables as per *Summary of the Corporate Business Plan*

- **Staffing:** Job competency profiles; pilot of pre-qualified pools
- **Recourse:** 50% of managers trained in Alternative Dispute Resolution System
- **Labour Relations and Compensation:** First collective agreement negotiated after the Public Staff Relations Board decision
- **MG group:** implemented MG group based on Agency Classification System

We are sharing best practices and have learned some lessons

Best practices:

- Integrated MG group linked to front-line employees
- More than 70% (28, 749) of permanent employees had performance expectations completed and over 25,000 individual learning plans developed
- 180 learning products linked to the four corporate objectives
- employees participated in over 6,400 Leadership Program learning modules

Continuing concerns:

- Timeliness issues in compensation
- Only 77% of incumbents in bilingual positions meet their linguistic requirements compared to 82% in the Public Service
- 63% of our executives met their bilingual requirements in March 2002 while an estimated 77% of our executives met their language requirements in October 2001

Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

Performance Highlights Against Anticipated Results

Expected outcome:
Performance of our business services and operations is maximized through modern and innovative management approaches

Anticipated results

3. Leadership in human resources reform that is in tune with business objectives

This year's rating (Year 2 of 5)	Last year's rating	Year-to-year change
■	■	⬆

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■ Anticipated results met ● Rating is based on good data quality
■ Anticipated results mostly met ● Rating is based on reasonable data quality
■ Anticipated results not met ● Rating is based on weak data quality

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Year-over-year performance change with respect to compliance agenda

Performance unchanged year-over-year with respect to compliance agenda

Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

Performance on track with year 2 of 5 expectations with respect to innovation

Performance Highlights Against Anticipated Results

Expected outcome:
Performance of our business services and operations is maximized through modern and innovative management approaches

Anticipated results

3. (Continued) Leadership in human resources reform that is in tune with business objectives

Year-to-Year Change: During the first two years of our five-year renewal plan, we met all key project deliverables, and we expect to complete the plan on time. In 2001-2002, we continued to implement our agency flexibilities in classification, staffing, labour relations and dispute management. We believe the increased dialogue and trust the Alternative Dispute Resolution System has fostered between employees and management contributed to a decrease in the number of harassment cases. This year however, grievances have increased significantly from last year, and we are analyzing the statistics to ascertain their source. Overall, due largely to our breakthroughs, we feel that this year's performance exceeded last year's, but the overall job is far from done.

Success criteria: *Meeting the year-to-year deliverables identified in the Summary of the Corporate Business Plan; HR core operations keep pace with business requirements.*

Performance Drivers —
- Agency status brings new HR flexibilities
- External competition for qualified workers

4. Modern comptrollership regime that fosters management and service excellence

This year's rating (Year 2 of 5)	Last year's rating	Year-to-year change
	■ ●	⬇

Current-Year Performance (Year 2 of 5): The CCRA has advanced in establishing transparent and results-based planning, control, and accountability mechanisms that underpin modern comptrollership. Management believes that the elements (strategic leadership, motivated people, shared values and ethics, integrated performance information, mature risk management, rigorous stewardship, and improved accountability) exist at the corporate level. However, some of these elements are more developed than others, and they are not sufficiently integrated to provide the holistic approach to management decision-making that modern comptrollership demands.

In 2001-2002, we made advances in planning and accountability reporting by issuing an improved *Corporate Business Plan* with an emphasis on results, and our first Annual Report, which set a standard for the CCRA in balanced performance reporting. However, as our experience with the T3 accounting error showed us, we had not invested enough in past years to modernize some of our financial systems and practices. Our performance also fell short in our phased-in implementation of the CCRA's Balanced Scorecard. This will delay the availability of consistent, high-quality information to facilitate results-based management.

A Deputy Assistant Commissioner Agency Comptroller was appointed and the Modern Comptrollership Office established to strengthen our capacity for modern comptrollership. We will continue our efforts towards activity-based costing, quarterly budgeting and reporting, and enhanced links between the *Corporate Business Plan*, the Balanced Scorecard, and the Annual Report. Planning is also in progress to advance the Financial Information Strategy, in particular the move to accrual accounting for tax revenues, and establishment of the revenue ledger. Next steps include the establishment of internal service standards for key activities within the Corporate Management and Direction business line to better report on our performance.

Year-to-Year Change: We progressed on all elements of the transparent management for results regime, and the emphasis shifted to integrating all elements. However, our delay in implementing the Balanced Scorecard and our insufficient investment in modernizing our financial systems and practices represents a significant performance shortfall.

Success Criteria: *All staff have a clear understanding of the performance of our programs, and the means by which performance can be improved. There is a shared set of values and ethics guiding our management approach and daily decision-making. Financial and non-financial performance information is integrated.*

Performance Drivers —
- Adequacy of governance and controls
- Adequacy of information system and of performance management systems
- Attitude and receptiveness of every employee
- Systems (IT) capabilities

■ Anticipated results met ● Rating is based on good data quality
■ Anticipated results mostly met Rating is based on reasonable data quality
■ Anticipated results not met ● Rating is based on weak data quality

Performance Highlights Against Anticipated Results

Expected outcome:
Performance of our business services and operations is maximized through modern and innovative management approaches

Anticipated results

5. Confidentiality of client information is protected

6. Canadians' desire for transparency in public administration is addressed

This year's rating	Last year's rating	Year-to-year change
■	■	↕

Current-Year Performance: We protect client information and treat it with the confidentiality it requires under legislation. To further safeguard confidentiality, we continued work on the Authentication Management Services project to enhance security for Internet-based information exchanges. With respect to processing privacy requests, we achieved a 98.4% compliance level with statutory turnaround times, up from 89.5% in 2000-2001. Similarly, despite a substantial increase in the number of access to information requests over the prior year, we improved our turnaround time for processing them—achieving a 95.7% compliance level, significantly up from 84.5% last year.

Our commitment to provide Canadians with more information of better quality was also demonstrated by our transparency about our performance. Our first Annual Report represented a step forward in this regard. We believe the report presented a balanced and holistic view of our performance by discussing not only our major successes but also our areas for improvement. The Auditor General stated that this report "provides a considerably better and more transparent performance story" than our previous departmental performance reports. Our management of the T5 accounting error also showed that the CCRA was open about both its errors and its solutions, and willing to learn from its mistakes.

Year-to-Year Change: During 2001-2002, the Information Commissioner recognized our improvement in responding to access to information requests by granting the CCRA a grade B up from the previous year's grade C. The publication of our first Annual Report enhanced our transparency about our performance.

Success Criteria: *Adherence to standards for access to information and privacy.*

Continued demonstration of transparency in our communications with Canadians, Parliament, and other levels of government.

Performance Drivers —
- Number of access to information and privacy requests by clients
- Service standards

7. Sound financial and treasury management

This year's rating	Last year's rating	Year-to-year change
●	●	−

Current-Year Performance: In most respects, we were successful in our ongoing financial management, and exercised prudent fiscal management, staying within budget. However, the CCRA's reputation was seriously damaged by an error in the allocation of capital gains refunds earned by mutual fund trusts. This resulted in overpayments totalling about $3.4 billion to certain provinces for the 1995 to 1999 tax years. In response, the CCRA studied and launched a comprehensive financial management improvement initiative to address the root cause. As well, we initiated Phase II of the Financial Information Strategy to improve internal and external financial reporting, and are on track for implementing accrual accounting for tax revenues.

Overall, we demonstrated sound cash management of our $301 billion in annual receipts—and average daily collections of $1.2 billion. We have reliable data for $239 billion of these receipts which indicate the prompt deposit of 98% within 24 hours (up from 97% last year), excluding the $6.4 billion collected during the April peak tax-filing period. Improvements are still needed in our monitoring and financial management systems that cover $62 billion in customs duties, GST/HST, and excise duties and tax receipts. Similarly, legacy costing systems limit our capacity to precisely measure the cost of our operations and productivity gains within business lines.

We made considerable strides toward achieving better long-range strategic resource management through the implementation of a rolling three-year Investment Plan currently set at approximately $110 million a year, which funds some strategic investments required to achieve the Agency's change agenda. The establishment of an ongoing Asset Management Plan of over $130 million a year helps ensure the sustained delivery of our customs and tax administration programs within our existing funding levels.

MANAGING THE COMPLIANCE CONTINUUM

↕ Year-over-year performance change with respect to compliance agenda

− Performance unchanged year-over-year with respect to compliance agenda

↕ Performance exceeded or did not meet year 2 of 5 expectations with respect to innovation

− Performance on track with year 2 of 5 expectations with respect to innovation

Performance Highlights Against Anticipated Results

Expected outcome:
Performance of our business services and operations is maximized through modern and innovative management approaches

Anticipated results

3. (Continued) Leadership in human resources reform that is in tune with business objectives

Year-to-Year Change: During the first two years of our five-year renewal plan, we met all key project deliverables, and we expect to complete the plan on time. In 2001-2002, we continued to implement our agency flexibilities in classification, staffing, labour relations and dispute management. We believe the increased dialogue and trust the Alternative Dispute Resolution System has fostered between employees and management contributed to a decrease in the number of harassment cases. This year however, grievances have increased significantly from last year, and we are analyzing the statistics to ascertain their source. Overall, due largely to our breakthroughs, we feel that this year's performance exceeded last year's, but the overall job is far from done.

Success criteria: *Meeting the year-to-year deliverables identified in the Summary of the Corporate Business Plan; HR core operations keep pace with business requirements.*

Performance Drivers —
- Agency status brings new HR flexibilities
- External competition for qualified workers

4. Modern comptrollership regime that fosters management and service excellence

This year's rating (Year 2 of 5)	Last year's rating	Year-to-year change
	■	⬇

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Year-to-Year Change: We progressed on all elements of the transparent management for results regime, and the emphasis shifted to integrating all elements. However, our delay in implementing the Balanced Scorecard and our insufficient investment in modernizing our financial systems and practices represents a significant performance shortfall.

Success Criteria: *All staff have a clear understanding of the performance of our programs, and the means by which performance can be improved. There is a shared set of values and ethics guiding our management approach and daily decision-making. Financial and non-financial performance information is integrated.*

Performance Drivers —
- Adequacy of governance and controls
- Adequacy of information system and of performance management systems
- Attitude and receptiveness of every employee
- Systems (IT) capabilities

■ Anticipated results met — ● Rating is based on good data quality

■ Anticipated results mostly met — Rating is based on reasonable data quality

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Performance Highlights Against Anticipated Results

Expected outcome:
Performance of our business services and operations is maximized through modern and innovative management approaches

MANAGING THE COMPLIANCE CONTINUUM

Anticipated results

5. **Confidentiality of client information is protected**
6. **Canadians' desire for transparency in public administration is addressed**

This year's rating	Last year's rating	Year-to-year change
■	■	↕

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Success Criteria: *Adherence to standards for access to information and privacy*

Continued demonstration of transparency in our communications with Canadians, Parliament, and other levels of government

Performance Drivers —
- Number of access to information and privacy requests by clients
- Service standards

7. **Sound financial and treasury management**

This year's rating	Last year's rating	Year-to-year change
●	●	▬

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Performance Highlights Against Anticipated Results

Expected outcome:
Performance of our business services and operations is maximized through modern and innovative management approaches

Anticipated results

7. (Continued) Sound financial and treasury management

We expect to save about $50 million from 2002-2006, due to administrative reform and renewal efforts. This yea we completed 19 of 54 initiatives, including in the area of real property and facilities management. We also achieved 75% of our commitments for sustainable development (SD), including finalizing the SD Policy and Environment Policy and launching the SD Toolkit to support learning and champion best practices. During the year, we assessed 80 custodial properties for real or potential contamination, 29 of which require follow-up. We also remediated one previously identified contaminated site.

Year-to-Year Change: On balance, our performance has remained unchanged compared with last year. Year-over-year improvements in financial and treasury management were offset by our continuing need for more effective cash management monitoring systems for certain categories of receipts, and better costing systems overall. The T3 accounting error was a serious setback, but the Agency responded transparently and promptly b undertaking a comprehensive financial management improvement initiative.

Success Criteria: *Sound financial, treasury, and facilities management.*
Meet commitments for sustainable development and administrative reform and renewal.
Timely deposit of all cash receipts.

Performance Drivers —
- Total revenues administered
- Adherence to cash management policies
- Adequate investment and performance management

8. Operational excellence and solutions leadership in information technology

This year's rating	Last year's rating	Year-to-year change
■ ●	●	↑

Current-Year Performance: Information technology (IT) accounts for about 43% of the Corporate Management and Direction budget. In this anticipated result we report only on our performance in support of the other business lines. Our IT performance for financial, comptrollership and human resources systems are discussed under Corporate Management and Direction Anticipated Results 3, 4 and 7.

We have demonstrated operational excellence and solutions leadership in our support of the other four operational business lines. We provided high levels of operational performance for approximately 200 IT applications that are part of the systems critical to the delivery of services to Canadians. Following the extraordinary circumstances of September 11, we ensured that the key systems required to support the operation of Canada's border points remained fully available.

We also delivered complex new business applications to help meet tax and customs client needs and expectation for accessible, fast, error-free, and confidential tax and customs services. For example, we implemented: the Tax on Income (TONI) system, which provides the provinces and territories with greater flexibilities in tailoring thei tax rate structures; the Business Number (BN) registration system, available to the general public over the Interne the change of address on the Web option for individual clients; and the Intelligence Management System which provides automated support to combat contraband activities.

Last year, we implemented the final components of our 2000-2003 IT Strategic Framework, intended to better define and align our IT priorities and resources. However, we must improve IT performance measurement.

Year-to-Year Change: We have met our anticipated result. Our aggressive IT effort continued during 2001-2002 and we made considerable progress. Our exceptional performance was recognized again this year at the Government Technology Exhibition and Conference (GTEC): four gold awards and one silver award for innovation.

Success Criteria: *Operational excellence and solutions leadership in information technology.*

Performance Drivers —
- Government On-Line goals
- IT support for CCRA programs and infrastructure requirement

■ ● Anticipated results met — Rating is based on good data quality
Anticipated results mostly met — Rating is based on reasonable data quality
■ ● Anticipated results not met — Rating is based on weak data quality
↑↓ Year-over-year Performance change with respe compliance agenda
– Performance unchanged year-over-year with respect to compliance agenda

Performance Highlights Against Anticipated Results

Expected outcome:
Performance of our business services and operations is maximized through modern and innovative management approaches

Anticipated results

7. (Continued) Sound financial and treasury management

We expect to save about $50 million from 2002-2006, due to administrative reform and renewal efforts. This year we completed 19 of 54 initiatives, including in the area of real property and facilities management. We also achieved 75% of our commitments for sustainable development (SD), including finalizing the SD Policy and Environment Policy and launching the SD Toolkit to support learning and champion best practices. During the year, we assessed 80 custodial properties for real or potential contamination, 29 of which require follow-up. We also remediated one previously identified contaminated site.

Year-to-Year Change: On balance, our performance has remained unchanged compared with last year. Year-over-year improvements in financial and treasury management were offset by our continuing need for more effective cash management monitoring systems for certain categories of receipts, and better costing systems overall. The T3 accounting error was a serious setback, but the Agency responded transparently and promptly by undertaking a comprehensive financial management improvement initiative.

Success Criteria: *Sound financial, treasury, and facilities management.*
Meet commitments for sustainable development and administrative reform and renewal.
Timely deposit of all cash receipts.

Performance Drivers —
- Total revenues administered
- Adherence to cash management policies
- Adequate investment and performance management

8. Operational excellence and solutions leadership in information technology

This year's rating	Last year's rating	Year-to-year change
■ ●	●	↑

Current-Year Performance: Information technology (IT) accounts for about 45% of the Corporate Management and Direction budget. In this anticipated result we report only on our performance in support of the other business lines. Our IT performance for financial, comptrollership and human resources systems are discussed under Corporate Management and Direction Anticipated Results 3, 4 and 7.

We have demonstrated operational excellence and solutions leadership in our support of the other four operational business lines. We provided high levels of operational performance for approximately 200 IT applications that are part of the systems critical to the delivery of services to Canadians. Following the extraordinary circumstances of September 11, we ensured that the key systems required to support the operation of Canada's border points remained fully available.

We also delivered complex new business applications to help meet tax and customs client needs and expectations for accessible, fast, error-free, and confidential tax and customs services. For example, we implemented: the Tax on Income (TOXI) system, which provides the provinces and territories with greater flexibilities in tailoring their tax rate structures; the Business Number (BN) registration system, available to the general public over the Internet; the change of address on the Web option for individual clients; and the Intelligence Management System which provides automated support to combat contraband activities.

Last year, we implemented the final components of our 2000-2003 IT Strategic Framework, intended to better define and align our IT priorities and resources. However, we must improve IT performance measurement.

Year-to-Year Change: We have met our anticipated result. Our aggressive IT effort continued during 2001-2002 and we made considerable progress. Our exceptional performance was recognized again this year at the Government Technology Exhibition and Conference (GTEC): four gold awards and one silver award for innovation.

Success Criteria: *Operational excellence and solutions leadership in information technology.*

Performance Drivers —
- Government On-Line goals
- IT support for CCRA programs and infrastructure requirements

■ ● Anticipated results met — Rating is based on good data quality
Anticipated results mostly met — Rating is based on reasonable data quality
■ ● Anticipated results not met — Rating is based on weak data quality
↑ ↓ Year-over-year Performance change with respect compliance agenda
– Performance unchanged year-over-year with respect to compliance agenda

Progress Against the 2000-2001 Road Ahead

Targeted Areas for Improvement*	Targeted Completion Date*	Status	On Track During 2001-2002?	Roll Into Road Ahead 2002 and Beyond?
Continued implementation of the new Agency Performance Measurement Framework, supported by the development of better costing systems	2001-2004	Training and workshops on the Balanced Scorecard (BSC) were conducted and its focus was modified, but a good deal of work is still needed to make the BSC a reality (see page 1-106). Agency-wide, we did not progress as expected, falling short in our phased-in implementation.	✗	Yes See items 1 and 2 below
		A feasibility study on activity-based costing was conducted. The results lay the ground work for more detailed work and implementation starting in 2002-2003.	✓	
Full implementation of the new Human Resources (HR) Regime, with particular focus on learning and development	2004-2005	Significant progress was achieved in 2001-2002. Highlights include the new MG group, successes in collective bargaining, and a stronger Performance Management Regime.	✓	Yes See item 3 below
		Improvements in learning were also recorded, with continued strong investments in CCRA-wide learning activities and the development of 25,000 individual learning plans.	✓	
Improve the reliability of HR data in the Corporate Administration System (CAS)	2002-2003	Although 20 of the 42 CAS Data Integrity Audit Reports have been implemented, other issues have been identified. A good deal of work is needed to achieve reliability of HR data using this system.	✗	No See item 3 below
Continued efforts in administrative reform and renewal	2004-2005	Benefits from the CCRA's administrative reform and renewal are now appearing. These include, for example, savings from streamlining certain programs such as Publishing, and improved administrative policies and processes. Also, action plans are now in place for further reform in 2002-2003 (warehousing, e-procurement, strategic sourcing, etc.).	✓	Yes See item 7 below
Continued efforts to build our Information Technology (IT) capacities	Ongoing	Enhancements to various systems were carried out [e.g., Tax on Net Income (TONI), Standardized Accounting (SA/T2)]. There was ongoing maintenance of existing applications and the initiation of improvement plans (e.g., e-commerce platform, Business Intelligence/Decision Support). The final components of our IT were implemented ahead of schedule.	✓	No
Developing effective performance information and establishing clear targets and service standards	2002-2003	Although some improvements have been made in establishing clear targets, more work is needed to provide a sound foundation for our results-based performance measurement system.	✗	Yes See items 1 and 5 below
		Some improvements were made in the area of service standards, but more work is needed, including work in relation to standards for internal services.	✗	

✓ On track ✓ Mostly on track ✗ Not on track

Source: Prior year Annual Report to Parliament (2000-2001)

The Road Ahead – 2002 and Beyond

1. Meet deliverables in 2002-2003 for the phased implementation of a high-level Corporate Balanced Scorecard, providing more integration between financial and non-financial elements and more consistent, high-quality information in support of decision making (Anticipated Result 4).
2. Strengthen our capacity for modern comptrollership by focusing on key areas of improvement, including:
   - quarterly budgeting and reporting;
   - increased use of activity-based costing to more closely link resources to activities and to better understand key cost drivers;
   - modernizing our financial and reporting systems;
   - integrated risk management; and
   - completing phase two of Financial Information Strategy (Anticipated Result 4).
3. Continue the full implementation of the Human Resources Reform and Renewal initiatives and strengthen some HR programs including focus on language of work and language training for executives, analyze the source of the increase in grievances, resolve the Corporate Administrative System (CAS) HR data integrity issues (2003-2004), and especially improve the timeliness of compensation processes (2002-2003) (Anticipated Result 3).
4. Implement a system that will provide effective information on the timeliness of the deposit of customs, GST/HST, and excise duties and taxes receipts (2004-2005) (Anticipated Result 7).
5. Establish needed internal service standards for key internal services that we provide to managers and employees (2002-2003) (Anticipated Result 4).
6. Maintain our momentum in implementing our sustainable development (SD) goals by increasing SD awareness and commitment, strengthening our capacity to deliver results-based reporting and continuing environmental compliance and stewardship efforts in our operations (Anticipated Result 7).
7. Continue the full implementation of the initiatives under the Administrative Reform and Renewal (Anticipated Result 7).

Moving Forward

DELIVERING ON OUR FIRST FIVE YEARS AS AN AGENCY

Sound planning extends well beyond an annual time horizon. Beginning in 1998, we planned around a five-year time frame to complete the transition to full-fledged agency operations, to include sufficient time for the reform and renewal of key internal capacities and to transform our core business.

Our *Corporate Business Plan* (2002-2003 to 2004-2005) establishes our strategic direction and priorities for the next three years. It sets out our four change objectives for our innovation agenda, as well as our plans to ensure that our day-to-day operations deliver high overall levels of compliance with the filing, border, remittance, and reporting obligations of businesses, Canadians, and travellers.

It establishes as a top priority, across all our business lines, the need to refine the criteria we use to assess performance, to make them more precise and more focused on outcomes, or results. This Annual Report is part of the process underway to meet that priority. While more work needs to be done, the performance criteria in this, our second Annual Report, are generally more descriptive and more results-oriented than last year.

We have made demonstrable progress in all of the areas we identified for improvement in the Road Ahead section of our first Annual Report. In all but three areas, most of which involve multi-year performance improvement initiatives, we are well on track. However, we need to accelerate our progress in the areas of performance measurement, performance against service standards, and the accuracy and reliability of our Human Resources data. Our corporate planning and reporting processes must be supported by rigorous and thorough performance measurement to achieve and sustain continuous improvement. At present, some CCRA business lines are reporting on performance at a higher level than others largely because there are inconsistencies in the types of performance information that is currently being used. Through our Balanced Scorecard, work is well underway that will standardize our approach to performance measurement. When completed and in place across all business lines, a standardized performance measurement system will help the CCRA fulfill its change agenda, strengthen the business reporting process, and improve the rigour and comprehensiveness of performance information in future annual reports. This is therefore a key priority for action in our 2002-2003 Performance Improvement Plan, as explained further on in this chapter.

Through Future Directions, we are taking account of stakeholder expectations and needs. While our first years as an agency were occupied with internal change, client needs are going to drive our efforts for the next several years. Our central vision for this period is compliance through client-centred service. We have exhaustively consulted key client groups—individual taxpayers and benefit recipients, small businesses, large corporations, charitable organizations, traders and travellers—in order to identify the changes and actions that are needed to ensure good performance and continued leadership in responsible and fair tax administration.

Further details of our Future Directions agenda will be elaborated upon in subsequent Corporate Business Plans, starting in spring 2003. Our client-centred approach will be realized through seven strategic directions that emerged during consultations:

- Expanded Electronic Services
- Account Manager Framework
- Customized Approach to Compliance
- Strengthened Partnerships and Co-operation
- Timeliness
- Transparency, Clarity and Simplification
- Workforce Development

THE CCRA'S KEY CHALLENGES

Delivering on our expected outcomes and achieving performance improvements strengthens the CCRA's overall ability to address a number of major challenges in our operating environment.

Our progress in modernizing border control systems and processes helps ensure that the Government of Canada addresses the **threat of terrorism** without unduly penalizing legitimate travellers, or undermining the efficient and timely flow of commercial goods across our borders.

Our targets for service improvement in Appeals, to reduce the time taken to resolve disputes and to apply the fairness provisions more consistently, coupled with our efforts in Tax Services and Benefit Programs to target high-risk areas to reduce non-compliance, are central to ensuring that the CCRA both delivers on its mandate and responds effectively to **economic factors**, such as changes in the business cycle. These factors have an impact on the demand for relief from penalties and interest, for example, and on tax compliance.

Our efforts to be more client-oriented and to make service satisfaction a key performance indicator are one way we are responding to **demographic trends** in our client base. As Canadians age and the diversity of the Canadian population increases, we need to continuously improve our ability to be responsive to the needs and circumstances of our clients. This includes our own HR profile, and the diversity of our workforce. The more representative we are of the Canadians we serve, the more capable we will be of responding to their needs and expectations.

As business continues to expand into the global economy, the CCRA will need to be able to move forward to remain at the forefront of **electronic commerce** through innovative policies and practices. New technologies offer dramatic potential to provide more comprehensive, more convenient, and more accurate service, at less cost. However, they also pose new compliance risks. We must ensure that our audit, validation, and control programs, and the IT systems that support them, are sufficiently sophisticated and robust to address this challenge.

All these trends mean that pressure is building on governments at all levels to respond in more client-oriented ways to an increasingly diverse range of needs and expectations. Greater economies of scale must be achieved with respect to public expenditures that support government administrative processes. For the federal government, **improved relationships with the provinces and territories** offer tremendous opportunities to develop more "single window" service-delivery arrangements, which will produce savings for the taxpayer and better program results for governments.

Driving performance improvement across all our business lines is the need to achieve tangible **administrative and human resources reform and renewal**. This is all the more crucial given that our workload fluctuates over time, due largely to the operating challenges mentioned above. We must ensure that we maintain adequate resource levels and that the resource adjustments (i.e., increases) made in 2001-2002 have maximum impact on our performance and service levels. To do so means strengthening our administrative capacities, including our ability to accurately identify and quantify workload "drivers" on a timely basis.

Delivering better results for our clients and partners on the "outside" demands that we achieve these kinds of demonstrable performance improvements on the "inside." To ensure we can and do address the challenges we face in our operating environment, we must strive for **excellence in our internal administrative processes**, and in our people.

PROGRESS AGAINST LAST YEAR'S PERFORMANCE IMPROVEMENT PLAN

In addition to reporting to Parliament and Canadians on the results we have achieved, **account*ability*** is a valuable tool to help our organization focus attention on areas where we must accelerate performance improvements. Our efforts to measure, assess, and report on our operational effectiveness inevitably involve identifying performance gaps. We need to concentrate our resources on these areas, developing the plans and making the changes necessary to become a more effective and innovative organization. **Account*ability*** also provides an important opportunity to acknowledge a job well done by our employees and managers.

Making the shift to results-based performance measurement is a major undertaking for the CCRA. We are implementing a state-of-the-art performance measurement framework (the Balanced Scorecard) that is backed by a sophisticated, activity-based costing system and an integrated management model. These management tools will help us establish integrated, results-based decision-making across the organization. We will also advance our own research on better ways to measure compliance.

Areas where improvements are required, particularly those for which a significant performance gap or weak data quality have been identified, are being addressed through various strategies and initiatives. These include our 2002-2003 to 2004-2005 *Corporate Business Plan*, performance improvement plans, and related accountability contracts for senior executives. In some cases, corrective measures have already been implemented. In other areas, improvements will be implemented over the next three years on a priority basis. However, in pursuing performance improvements, the CCRA is balancing its efforts to deliver on its change agenda with the paramount requirement of maintaining the integrity of our current program delivery systems.

Exhibit 18 highlights our progress against last year's performance improvement plans. More detailed plans for each business line can be found in the Main Points section of this report.

Exhibit 18: Progress Against Last Year's Performance Improvement Plan

Last year's Targeted Areas for Improvement*	Last year's Targeted Completion Date*	Status	On Track During 2001-2002?	Roll Forward Into the Performance Improvement Plan, 2002-2003?
Enhanced CCRA performance measurement	2003-2004	We are behind schedule in implementing the Balanced Scorecard, but we are redesigning it to begin better management performance reporting in 2002-2003.	✗	Yes See item 1 below
Improved performance against service standards	2001-2002	While we have made some improvements with respect to the most significant service standards, more effort is needed to close our performance gap overall.	✗	Yes See item 2 below
Target for level of tax debt is met	2001-2002	A multi-faceted strategy to address the level of accounts receivable has been developed. Elements of this strategy include nationalizing the collections workload and reducing the level of accounts more than 5 years old.	✓	Yes See item 3 below
Enhanced programs for enforcing tax compliance	2001-2006	We received additional funding from the Treasury Board to invest in compliance programs. We hired and trained 900 auditors, positioning us well to meet our higher audit coverage targets for 2002-2003 to 2004-2005.	✓	Yes See item 4 below

* *Source: Prior-year Annual Report to Parliament (2000-2001), Exhibit 7, page 1-61.*

Exhibit 18: Progress Against Last Year's Performance Improvement Plan – *continued*

Last year's Targeted Areas for Improvement*	Last year's Targeted Completion Date*	Status	On Track During 2001-2002?	Roll Forward Into the Performance Improvement Plan, 2002-2003?
Improved timeliness of disputes processing	2001-2002	We have not improved timeliness much. We are establishing targets for case completion to further reduce turnaround times. If met, these targets will lead to a substantial improvement in turnaround times in almost all program areas between 1998-1999 and 2004-2005.	✓	Yes See item 5 below
Enhanced telephone accessibility	2001-2002	We expanded our 1-800 Canada Child Tax Benefit (CCTB) national telephone service. Caller accessibility improved modestly for GST/HST credit enquiries from 68% to 71%.	✓	Yes See item 6 below
Enhanced border compliance, including a more comprehensive and integrated approach to risk management and quantitative performance information	2003-2004	We worked closely with U.S. and Canadian law enforcement agencies and resumed the risk management approach that is the cornerstone of our Compliance Improvement Plan. This will ensure the legitimate flow of trade without compromising the safety and security of Canadians.	✓	Yes See item 7 below
Enhanced information technology infrastructure and support across business lines	Ongoing	Various systems were enhanced [e.g., Tax on Net Income (TONI), Standardized Accounting (SA/T2)], and ongoing maintenance of existing applications was carried out. Improvement plans (e.g., e-commerce platform, Business Intelligence/Decision Support) were initiated. The final components of our Information Technology (IT) Strategy were implemented ahead of schedule.	✓	Yes See Item 8 below
Increased transparency across business lines	2001-2002	We implemented planned improvements to increase compliance with legislated timeframes for Access to Information requests. The Agency's performance rating is now Grade "B," as opposed to a "C" rating for 2000-2001.	✓	No Fully Implemented
Effective response to HR challenges	2001-2004	Significant progress was achieved in 2001-2002. Highlights include the new MG Group, successes in collective bargaining, and a stronger Performance Management Regime. Improvements in learning were also recorded, with continued strong investments in CCRA-wide learning activities and the development of 25,000 individual learning plans.	✓	Yes See item 9 below

✓ On track ✓ Mostly on track ✗ Not on track

** Source: Prior-year Annual Report to Parliament (2000-2001), Exhibit 7, page 1-61*

CCRA'S 2002-2003 PERFORMANCE IMPROVEMENT PLAN – PRIORITIES

Targeted Areas	Related Activities
	Updated from last year (see Exhibit 18 on page 1-115 for more details):
1. Enhanced CCRA performance measurement	Continue the implementation of the Balanced Scorecard (BSC) and the integration of clear performance targets into the performance measurement framework and accountability contracts with a view to completion within the next three years.
2. Improved performance against service standards	Improve the CCRA's overall performance against existing service standards. Also, review and, where appropriate, modify and expand existing service standards including the development of new ones to deal with aspects of our service delivery that go beyond timeliness (for example, accuracy, fairness and accessibility).
3. Target for level of tax debt is met	Prevent further deterioration in the level of accounts receivable as a percentage of gross revenue with a view to stabilizing the statistic. Continue the modernization of our accounts receivable program delivery systems, approaches, and mechanisms to improve overall account receivable performance and to better cope with ever increasing workloads.
4. Enhanced programs for enforcing tax compliance	Continue to develop and implement a more comprehensive compliance measurement strategy to identify major areas of compliance risk with an overall targeted completion of 2006. Implement associated programs such as audit protocol agreements and Underground Economy—Outreach, to address risks.
5. Improved timeliness of disputes processing	Implement recommended improvements to achieve the faster turnaround times reflected in our new multi-year targets for Appeals case completions.
6. Enhanced telephone accessibility	Pursue options to reduce the need for clients to call. For those who continue to call, reduce wait times and improve accessibility for telephone enquiries in line with our internal performance targets.
7. Enhanced border compliance, including robust risk management and performance measurement	Carry on with the rollout of the Customs Action Plan deliverables (including NEXUS and the Expedited Passenger Processing System), and accelerate implementation of key elements of the Compliance Improvement Plan. Also, within the context and timeframe for Balanced Scorecard, continue development of the customs performance measurement regime.
8. Enhanced information technology (IT) infrastructure	Having implemented the final components of our IT strategy ahead of schedule, next steps include building the capacity to process 75% of T1 returns electronically by 2005, among others.
9. Effective response to human resources (HR) challenges	Continue implementation of our new HR regime as per the *Corporate Business Plan* with a view to completion in 2004. Also, address other HR management issues such as HR data quality in Corporate Administrative Service, timeliness of internal compensation services, and improving our employees' language skills to facilitate the use of both official languages in the workplace.
	New for this year:
10. Enhanced client satisfaction surveys	Develop and implement an expanded integrated satisfaction survey for key client groups with reporting thereon by 2004.
11. Advancing modern comptrollership	Advance further our modern comptrollership agenda (as per commitments in our *Corporate Business Plan*) through such improvements as quarterly budgeting and reporting, integrated risk management, accrual accounting for tax revenues, and activity-based costing.
12. Modernizing financial systems and practices	As part of our overall solution addressing the T3 accounting error, modernize our financial systems and practices as necessary.

AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR GENERAL'S ASSESSMENT of Performance Information

To the Commissioner of the Canada Customs and Revenue Agency
and to the Minister of National Revenue

Purpose and Scope

The ***Canada Customs and Revenue Agency Act*** requires the Auditor General to assess the fairness and reliability of the performance information in the Agency's annual report with respect to the objectives established in its corporate business plan.

The corporate business plan and the performance information in the annual report are the responsibility of Agency management. My responsibility is to provide an assessment of the fairness and reliability of the performance information in the Agency's 2001-2002 Annual Report. To do so, I assessed the information against criteria described in Annex 1 for fairness and reliability that were discussed with the Agency. I conducted my assessment in accordance with the standards for assurance engagements established by the Canadian Institute of Chartered Accountants. The assessment included an analysis of the information and an examination on a test basis of the evidence supporting that information. I conducted my assessment to obtain an audit level of assurance for the relevant, meaningful, attributable and balanced criteria. However, I conducted my assessment work to support a review level of assurance for the criterion relating to the accuracy of data and performance information. I did not assess or comment on the Agency's actual performance.

The Canada Customs and Revenue Agency (CCRA) has reported its performance in a section of its annual report titled 'CCRA Performance Report'. My assessment covers the performance report, excluding the information that precedes the Executive Summary. My assessment does not include the additional performance information titled 'Comprehensive Discussion of Our Performance by Business Line in Support of 2001-2002 Annual Report to Parliament'.

Conclusion

Last year, I noted that the Agency had made an impressive start in telling its performance story in its first annual report. This year, I am pleased to report that the Agency has built on last year's strong and innovative foundation by making significant advancements in this year's report.

Overall, the report provides a fair and reliable account, in most significant respects, of the Canada Customs and Revenue Agency's performance. As the Agency recognizes, certain areas remain where more outcome-oriented performance measures and clearer performance standards need to be developed. I fully support management's commitment to continue to address these issues.

Assessment

The following presents the key findings of my assessment. They apply to all of CCRA's five business lines. The findings are organized according to the criteria used by us to assess the fairness and reliability of performance reports, which are described in Annex 1.

1. Relevance

Additional information has been provided on CCRA's external environment. "Performance drivers" have been added to the report that present, in bullet format, some of the environmental factors that impact the work of the business lines. This helps the reader to understand the environment and context in which CCRA operates.

There has been an overall improvement in reporting outcome-oriented accomplishments, although areas remain where additional progress is needed. A noteworthy improvement this year has been the inclusion of preliminary estimates of rates of compliance with trade legislation by importers as well as estimates of the rates of GST/HST registration and filing compliance among businesses. The addition of these measures helps improve the reader's understanding of some key compliance issues. An example of where more outcome-oriented performance measures need to be developed is in the area of client satisfaction. The current report focuses primarily on measures of satisfaction derived from surveys of individuals. Relatively little information is provided on levels of satisfaction by business clients and other stakeholders. The CCRA has indicated that it plans to develop a framework for enhancing its reporting on client satisfaction to provide results pertaining to all key client groups. More broadly, CCRA management has recognized, within the Agency's 2002 Performance Improvement Plan, the need to continue to make progress in reporting outcome-oriented accomplishments.

2. Meaningful

More graphs and comparative data have been included in the report. Comparing current year performance with that of prior years helps the reader to understand whether performance is improving over time. These comparisons will be even more meaningful when there are a number of years of comparative data, and if appropriate comparisons with other revenue and customs organizations could be provided.

CCRA's rating system clearly indicates the Agency's judgment with respect to each anticipated result as to whether performance has improved, stayed the same, or declined in relation to the prior year. This is a useful way to express whether progress is being made against those results where performance gaps have previously been identified.

Progress has been made in developing clear and concrete performance expectations, but more needs to be done. Expectations need to be clear and concrete so that the reader can readily understand the extent to which the Agency's actual results have achieved its anticipated results. In addition to introducing some new service standards and internal performance standards, the CCRA has made a step forward this year with the introduction of success criteria for each anticipated result. However, further work remains to make these criteria more clear and concrete. I recognize that this will take time to fully achieve.

3. Attributable

The CCRA has identified partners who have contributed to shared outcomes. The discussion for each business line this year includes a "Contribution of Others" section that clearly explains the role that others play in achieving outcomes that are shared with the CCRA.

The CCRA has made progress in reporting on the extent to which actual results are attributable to the Agency. The Agency has provided more information on the extent to which its activities have impacted the stated outcomes. I recognize that it is difficult to provide precise information as to the extent to which the Agency can separately identify its contribution to the results achieved. The Agency has agreed to continue to improve its reporting in this area.

4. Accurate

There is reasonable accuracy. The performance information we reviewed was adequately supported by appropriate corroborative data sources and other evidence, to a review level of assurance. Similar to last year, our assessment did not include a review of the spending profile section of each business line nor management's estimate of resources allocated to the compliance continuum. As CCRA has indicated, its legacy systems impair its ability to provide comprehensive costing information for the business lines.

When the quality or quantity of the data available to management in support of the performance story is deficient, the performance report adequately acknowledges this fact. Management has committed to continue to improve the quantity and quality of available data.

5. Balanced

Overall, the Agency has presented a balanced report. All aspects of the Agency's mandate are included in the report. The Agency has described problems and challenges it has faced, and has discussed situations where performance has not met objectives. The report highlights strong and weak performance, and discusses steps being taken and /or planned to improve performance.

Sheila Fraser

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
25 October 2002

Criteria for the Assessment of Fairness and Reliability
Office of the Auditor General

The following criteria were developed to assess the fairness and reliability of the information about the Agency's performance with respect to the objectives in its corporate business plan. Two major concerns were addressed: Has the Agency reported on its performance with respect to its objectives? Is that information fair and reliable? Performance information with respect to objectives is fair and reliable if it enables Parliament and the public to judge how well the entity or program in question is performing against the objectives it set out to accomplish.

Relevant

The performance information reports in context, tangible and important accomplishments against objectives and costs.

Meaningful

The performance information tells a clear performance story, describing expectations and benchmarks against which performance is compared.

Attributable

The performance information demonstrates, in a reasonable fashion, why the program has made a difference.

Accurate

The performance information adequately reflects the facts, to an appropriate level of accuracy.

Balanced

A representative yet clear picture of the full range of performance is presented, which does not mislead the reader.

More information on the criteria is available on our Web site at www.oag-bvg.gc.ca.

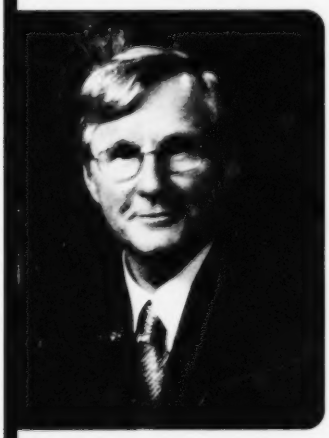
Conclusion by the *Commissioner*

Our first two years as an agency have been impressive and challenging. I would personally like to recognize the effective contribution and professionalism of the Customs Border Services, and indeed, the teamwork of the entire CCRA, in responding to the events and aftermath of September 11. Further, through significant advances in the areas of human resources reform and renewal, administrative reform and renewal, and transparent management for results, we have now built a solid corporate infrastructure. It is now time to harvest the benefits of these improvements. To do so, we must channel all our energies into achieving major enhancements in service to Canadians. This is the reason we became an agency.

As we bring our review of 2001-2002 to a close, we can be proud that our consultations on business transformation with our clients, stakeholders, and employees have culminated in the launch of our Future Directions vision document. Future Directions will be the focus of our attention in 2002-2003 and beyond, and will define our agenda in the lead-up to our five-year review by Parliament.

We are determined to achieve performance advances in those areas that have a direct impact on our clients, and to keep setting the bar high. New service standards and performance targets will be introduced. More emphasis will be placed at the front line, where results count most. Canadians will continue to see a real difference in terms of timeliness, convenience, quality, and fairness, among others. In addition, we recognize that we have more to do to take advantage of the flexibility gained through agency status to achieve greater economies of scale with respect to public expenditures that support government administrative processes. Over the coming year, we must push forward and seize the opportunities for new partnership arrangements with other federal government departments and agencies, as well as with other levels of government.

I am proud of our employees and the way they have met the challenges we have faced over the past two years. They play a key role in achieving the major performance improvements we seek. With our new management group now in place, I am confident we can ensure that our employees have the necessary skills and knowledge to meet our clients' needs and to identify opportunities to improve front-line service to Canadians.



I am personally committed to the type of results-based reporting exemplified by this Annual Report. It is important that we account for our use of the resources Canadians have entrusted to us through Parliament in a way that is both transparent and balanced. Our accountability to Canadians rests on the candid examination of our achievements—both successes and areas for improvement—and on our ability to use this information as an effective management tool.

I look forward to working with our employees to achieve management and service excellence. Together we can meet the challenges before us.

Rob Wright
Commissioner
Canada Customs and Revenue Agency

The CCRA at a Glance

Over 50 agreements with other government departments and agencies for joint program delivery

On average, over $300 billion in revenues annually—$1.2 billion every working day

Agreement to collect on behalf of the provinces, territories, and First Nations, representing $40.1 billion for 2001-2002

Co-ordination of Fairness Provisions, estimated $288 million in interest and penalties forgiven

Almost 28 million public enquiries every year

Benefit and credit payments worth over $11 billion to over 10 million eligible Canadian recipients

Over 23.0 million individual and trust tax returns and 1.6 million corporate tax returns processed

Customs seizures of some $460 million

Over 50,000 employees at 750 service sites across Canada at peak periods

Approximately 4.7 million requests for pages on the tax directory portion of the CCRA's Web site each month during peak tax season

Almost 17,000 volunteers completed 497,000 tax returns

102 million travellers entering Canada annually through customs service locations

10.8 million customs commercial releases processed annually

Board of Management

Michael L. Turcotte
Chair, Board of Management,
Corporate Director,
Montréal, Quebec

Camille Belliveau
Senior Consultant (self-employed)
Shediac, New Brunswick

Esmail Bharwani
Senior Business and Tax Consultant
Calgary, Alberta

L. Bernice Buckle
Small Business Owner Operator (retired)
Corner Brook, Newfoundland

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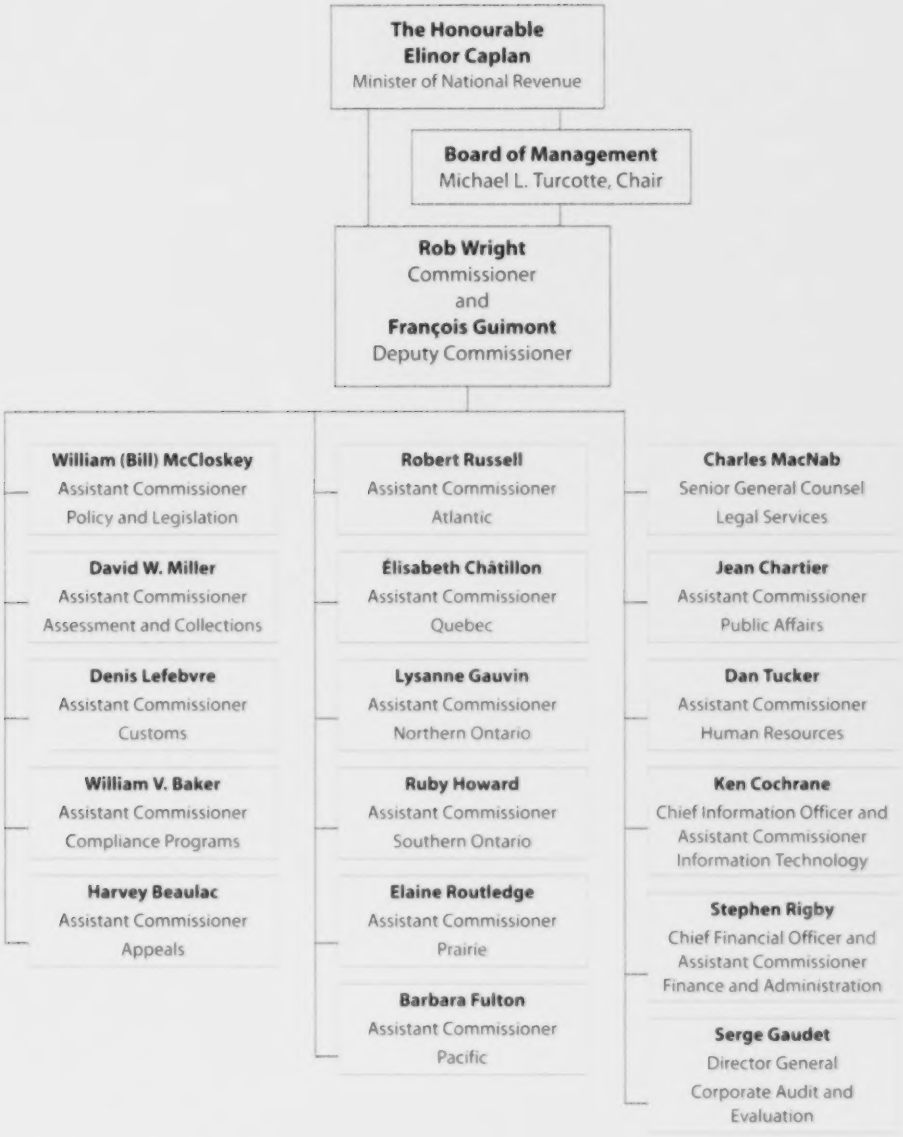
Agency Organizational Structure



As of September 16, 2002

Schedules

Schedule A – The CCRA Performance Report Card

Rating System

Anticipated results met

Rating is based on good data quality – Performance rating based on management judgement supported by an appropriate level of accurate information (including management estimates) obtained from reliable sources or methods

Anticipated results mostly met

Rating is based on reasonable data quality – Performance rating based on management judgement supported, in most cases, by an appropriate level of accurate information (including management estimates) obtained from reliable sources or methods

Anticipated results not met

Rating is based on weak data quality – Significant gaps in robustness of performance information; performance rating based on management judgement supported by entirely or predominantly qualitative information from informal sources or methods

Variance

Year-over-year performance improved for **Managing the Compliance Continuum**

Year-over-year performance remained unchanged for **Managing the Compliance Continuum**

Year-over-year performance declined for **Managing the Compliance Continuum**

Performance exceeded expectations for year 2 of 5 for **Innovating for the Future**

Performance on track with expectations for year 2 of 5 for **Innovating for the Future**

Performance did not meet expectations for year 2 of 5 for **Innovating for the Future**

Schedules

Schedule A – The CCRA Performance Report Card

Rating System

Anticipated results met

Rating is based on good data quality – Performance rating based on management judgement supported by an appropriate level of accurate information (including management estimates) obtained from reliable sources or methods

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Rating is based on reasonable data quality – Performance rating based on management judgement supported, in most cases, by an appropriate level of accurate information (including management estimates) obtained from reliable sources or methods

Anticipated results not met

Rating is based on weak data quality – Significant gaps in robustness of performance information; performance rating based on management judgement supported by entirely or predominantly qualitative information from informal sources or methods

Variance

Year-over-year performance improved for **Managing the Compliance Continuum**

Year-over-year performance remained unchanged for **Managing the Compliance Continuum**

Year-over-year performance declined for **Managing the Compliance Continuum**

Performance exceeded expectations for year 2 of 5 for **Innovating for the Future**

Performance on track with expectations for year 2 of 5 for **Innovating for the Future**

Performance did not meet expectations for year 2 of 5 for **Innovating for the Future**

Tax Services Report Card

Expected Outcome – Canadians pay their fair share of taxes and the tax base is protected

	Anticipated results	This year's ratings	Last year's ratings	Variance	Actual results as demonstrated by	Page
Managing the Compliance Continuum	**1.** Majority of Canadians and businesses participate in the tax system	■	■	–	– We estimate that 95% of taxes were received without any audit or collection activities.	1-42
					↑ Over 90% of all taxable Canadian individuals and businesses filed and paid their reported income taxes on time, and over 90% of all registrants outside Quebec filed their GST/HST returns on time.	1-42
	2. Taxpayers receive timely, accessible, reliable, and fair service that is responsive to their needs	■ ●	■ ●	–	↑ Our annual survey indicates that nearly three-quarters of Canadians believe the CCRA is doing a good or very good job in the area of income tax.	1-42
					– On balance, our performance against our service standards improved modestly from last year, and the scope of standards has not yet been expanded beyond timeliness.	1-42
					↑ Telephone caller accessibility was within target and substantially improved during peak periods. Overall, caller volume declined while number of Web hits almost doubled--a possible indication of a reduced need for clients to call.	1-42
					– We again successfully communicated and implemented major legislative changes, including completion of Tax on Income (TONI) for remaining provinces and territories (except Quebec).	1-42
					– $245 million in interest and penalties was cancelled or waived in cases of hardship or other extenuating circumstances. A systematic, Agency-wide program for monitoring the consistency of cancellation decisions has not yet been implemented, although the fairness registry was reviewed as a first step.	1-44
	3. Processing of returns is accurate, timely, and efficient	●	●	↑	↑ 99.8% of timely filed T1 returns were processed by the critical target date.	1-46
					↑ Electronic filing continues to grow in popularity.	1-46
					– Accuracy rates have remained high despite increased complexity.	1-46
					↓ Timeliness in processing corporate income tax returns declined, although the backlog of unassessed returns from the year before was successfully reduced.	1-46
	4. Level of tax debt is within targeted level	●	●	↑	↑ We significantly exceeded our cash collection commitment to the Government of Canada associated with new funding by $1.0 billion.	1-48
					↑ The proportionate share of the value of accounts receivable over five years old declined by two percentage points relative to last year.	1-48
					↓ Accounts receivable continued to grow as a percentage of gross revenue in part due to rising intake of new debt. A major initiative was launched to improve overall performance.	1-48
	5. Compliance behaviour is understood with a view to minimizing areas of non-compliance			↑	↑ We developed an initial framework, based on the establishment of a comprehensive "basket" of performance indicators, for improving our understanding of compliance.	1-50
					– Our risk assessment and validation programs indicate that the risk of non-compliance has remained relatively stable for both individual and business accounts, and it is our judgement that non-compliance overall is contained at relatively low levels.	1-50
	6. Allocation of compliance and enforcement resources is guided by risk	●	●	–	↑ Our effectiveness in securing tax returns and GST/HST registrations has improved.	1-50
					– Matching and validation programs continue to show a higher average dollar adjustment amount and adjustment rate than those sampled at random.	1-50
	7. Actively seek legislative changes as required to enhance simplification, minimize misreporting and unintentional non-compliance	■	■	–	– We continued to demonstrate diligence in identifying and recommending changes to legislation. Significant progress made in the overhaul of the *Excise Act* and *Excise Tax Act*. Following events of September 11, we helped draft and subsequently executed our new found responsibilities under the *Charities Registration (Security Information) Act*.	1-52
	8. The right programs are used and are effectively delivered	■ ●	■ ●	–	↑ The $6.5 billion overall fiscal impact from our programs exceeded the $6.2 billion commitment to the Government of Canada.	1-52
					↑ Take-up under our Audit Protocol Agreement program continues to grow.	1-52
					– Modest progress achieved in improving the timeliness of SR&ED delivery, but further progress is needed to achieve service standards.	1-52
	9. Sufficient resources are available to invest in compliance programs	■	■	↑	↑ 900 new auditors were hired and trained with new funding resources. Fiscal impact improved by $500 million over last year.	1-54
					– Although we were unable to meet some of our audit coverage level targets, our overall coverage was similar to last year; our investments in hiring and training position us well to meet our future audit coverage targets.	1-54
	10. Knowledgeable and skilled workforce is in the right place at the right time	●	●	↑	↑ We met our overall target for additional staff, with 900 new auditors hired by the end of the year.	1-54
					– Across all functions, the number of full-time equivalent (FTE) staff for this year has remained virtually constant. The hiring of auditors occurring late in the year had a marginal impact on our FTE count for this year.	1-54
Innovating for the Future (Year 2 of 5)	**11.** Core business is under transformation to better meet our mission	■	▢ ●	↑	↑ We have exceeded our key program commitments earmarked for year 2 of our innovation agenda.	
					↑ Extensive client consultations confirm the relevance our strategy of continued expansion of electronic service options. As well, take-up rates for these options continue to grow and we have enhanced our leadership role in the Government-On-Line initiative.	1-56
					↑ Under the Future Directions Initiative, we made solid progress in developing an integrated service vision across agency business lines.	1-56

Benefit Programs and Other Services

Expected outcome – Canadians receive their rightful share of entitlements

Managing the Compliance Continuum

Anticipated results	This year's ratings	Last year's ratings	Variance	Actual results as demonstrated by	Page
1. Program communication and delivery is fair and responsive to recipients' needs	●		↑	↑ Improved targeting of outreach activities and expanded information programs have contributed to improved awareness of our benefit programs.	1-64
				↑ Telephone services have improved, with caller accessibility rates of 91% for Canada Child Tax Benefit (CCTB) callers and 71% for GST/HST credit callers. Access through alternative channels is increasing.	1-64
				– An estimated three-quarters of CCTB and GST/HST credit clients continue to rate the CCRA as doing a good or very good job in administering these programs based on our Annual Survey.	1-64
2. Entitled recipients receive accurate and timely payments and credits	●	●	↑	– According to information on our benefit rolls, over 99% of all payments to 3 million CCTB recipients and 9 million GST/HST credit recipients – including payments under related provincial and territorial benefit and credit programs – were issued on time. A review also showed that we met our internal performance standard in the payments and notices issued when processing CCTB applications, achieving an estimated 98% accuracy rate.	1-64
				↑ The most recent available estimates suggest that approximately 95% of CCTB clients are fully compliant with their reporting requirements. The number of reviews under our validation and controls programs was increased, with adjustment rates also increasing to 31.6%.	1-64
				– We processed an estimated 97% of CCTB applications in a timely manner, just below our 98% service standard. We also processed an estimated 80% of account maintenance adjustments on time, below our internal performance standard of 98%.	1-64
				↑ We increased the timely processing of Canada Pension Plan/Employment Insurance (CPP/EI) rulings to 81%, but are still short of our 85% target.	1-64

Expected outcome – Provinces, territories, and other government departments rely on the CCRA as a key service provider

Innovating for the Future (Year 2 of 5)

Anticipated results	This year's ratings	Last year's ratings	Variance	Actual results as demonstrated by	Page
3. Successful leveraging of CCRA systems expands service, eliminates duplication across all levels of government, and reduces overall cost to taxpayers	■ ●	■ ●	↑	We have exceeded our second year expectations with respect to data exchanges and expansion of other services, and we are generally on track with respect to the remaining elements of our change agenda.	
				– We implemented two additional benefit programs on schedule and within overall funding levels, bringing to 20 the total number of on-going benefit programs and one-time payment programs delivered for provincial and territorial governments.	1-66
				↑ Enhanced data exchanges in support of the National Child Benefit initiative through the Benefit Data Synchronization Link, a Technology in Government Week 2001 Gold Medal winner for enhancing government operations, and improving systems and services.	1-66
				– Refund set-offs for other government organizations up $5 million, totalling some $105 million.	1-66
				↑ Expansion of other services, including continued development of our Workers' Compensation Board (WCB) partnership and implementation of First-Time Home Buyers' HST Rebate for Nova Scotia, additional progress on expanding Business Number partnerships in place with Ontario and Nova Scotia to three more jurisdictions, as well as implementation of additional First Nations sales taxes.	1-66
				– Meaningful and transparent accountability with provinces and territories through additional Service Management Framework agreements signed with four jurisdictions (bringing the total number of agreements in place to nine), as well as Commissioner's meetings, and annual reports.	1-66
				– We are still unable to precisely measure the incremental costs associated with new services. This will be addressed as part of our agency-wide Activity-Based Costing initiative.	1-66

For more information on performance: www.ccra.gc.ca/annualreport

Tax Services Report Card

Expected Outcome – Canadians pay their fair share of taxes and the tax base is protected

Managing the Compliance Continuum

Anticipated results	This year's ratings	Last year's ratings	Variance	Actual results as demonstrated by	Page
1. Majority of Canadians and businesses participate in the tax system				– We estimate that 95% of taxes were received without any audit or collection activities.	1-42
				↑ Over 90% of all taxable Canadian individuals and businesses filed and paid their reported income taxes on time, and over 90% of all registrants outside Quebec filed their GST/HST returns on time.	1-42
2. Taxpayers receive timely, accessible, reliable, and fair service that is responsive to their needs				↑ Our annual survey indicates that nearly three-quarters of Canadians believe the CCRA is doing a good or very good job in the area of income tax.	1-42
				– On balance, our performance against our service standards improved modestly from last year, and the scope of standards has not yet been expanded beyond timeliness.	1-42
				↑ Telephone caller accessibility was within target and substantially improved during peak periods. Overall, caller volume declined while number of Web hits almost doubled – a possible indication of a reduced need for clients to call.	1-42
				– We again successfully communicated and implemented major legislative changes, including completion of Tax on Income (TONI) for remaining provinces and territories except Quebec.	1-42
				– $245 million in interest and penalties was cancelled or waived in cases of hardship or other extenuating circumstances. A systematic, Agency-wide program for monitoring the consistency of cancellation decisions has not yet been implemented, although the fairness registry was reviewed as a first step.	1-44
3. Processing of returns is accurate, timely, and efficient				↑ 99.8% of timely filed T1 returns were processed by the critical target date.	1-46
				↑ Electronic filing continues to grow in popularity.	1-46
				– Accuracy rates have remained high despite increased complexity.	1-46
				↓ Timeliness in processing corporate income tax returns declined, although the backlog of unassessed returns from the year before was successfully reduced.	1-46
4. Level of tax debt is within targeted level				↑ We significantly exceeded our cash collection commitment to the Government of Canada associated with new funding by $1.0 billion.	1-48
				↑ The proportionate share of the value of accounts receivable over five years old declined by two percentage points relative to last year.	1-48
				↓ Accounts receivable continued to grow as a percentage of gross revenue in part due to rising intake of new debt. A major initiative was launched to improve overall performance.	1-48
5. Compliance behaviour is understood with a view to minimizing areas of non-compliance				↑ We developed an initial framework, based on the establishment of a comprehensive "basket" of performance indicators, for improving our understanding of compliance.	1-50
				– Our risk assessment and validation programs indicate that the risk of non-compliance has remained relatively stable for both individual and business accounts, and it is our judgement that non-compliance overall is contained at relatively low levels.	1-50
6. Allocation of compliance and enforcement resources is guided by risk				↑ Our effectiveness in assuring tax returns and GST/HST registrations has improved.	1-50
				– Matching and validation programs continue to show a higher average dollar adjustment amount and adjustment rate than those sampled at random.	1-50
7. Actively seek legislative changes as required to enhance simplification, minimize misreporting and unintentional non-compliance				– We continued to demonstrate diligence in identifying and recommending changes to legislation. Significant progress made in the overhaul of the Excise Act and Excise Tax Act. Following events of September 11, we helped draft and subsequently executed our new found responsibilities under the Charities Registration (Security Information) Act.	1-52
8. The right programs are used and are effectively delivered				↑ The $6.5 billion overall fiscal impact from our programs exceeded the $6.2 billion commitment to the Government of Canada.	1-52
				↑ Take-up under our Audit Protocol Agreement program continues to grow.	1-52
				– Modest progress achieved in improving the timeliness of SR&ED delivery, but further progress is needed to achieve service standards.	1-52
9. Sufficient resources are available to invest in compliance programs				↑ 900 new auditors were hired and trained with new funding resources. Fiscal impact improved by $500 million over last year.	1-54
				– Although we were unable to meet some of our audit coverage level targets, our overall coverage was similar to last year; our investments in hiring and training position us well to meet our future audit coverage targets.	1-54
10. Knowledgeable and skilled workforce is in the right place at the right time				↑ We met our overall target for additional staff, with 900 new auditors hired by the end of the year.	1-54
				– Across all functions, the number of full-time equivalent (FTE) staff for this year has remained virtually constant. The hiring of auditors occurring late in the year had a marginal impact on our FTE count for this year.	1-54
Innovating for the Future (Year 2 of 5)					
11. Core business is under transformation to better meet our mission				We have exceeded our key program commitments earmarked for year 2 of our innovation agenda.	
				↑ Extensive client consultations confirm the relevance our strategy of continued expansion of electronic service options. As well, take-up rates for these options continue to grow and we have enhanced our leadership role in the Government On-Line initiative.	1-56
				↑ Under the Future Directions initiative, we made solid progress in developing an integrated service vision across agency business lines.	1-56

For more information on performance: www.ccra.gc.ca/annualreport

Benefit Programs and Other Services

Managing the Compliance Continuum

Expected outcome – Canadians receive their rightful share of entitlements

Anticipated results	This year's ratings	Last year's ratings	Variance		Actual results as demonstrated by	Page
1. Program communication and delivery is fair and responsive to recipients' needs	●		⇧	↑	Improved targeting of outreach activities and expanded information programs have contributed to improved awareness of our benefit programs.	1-64
				↑	Telephone services have improved, with caller accessibility rates of [illegible] for Canada Child Tax Benefit (CCTB) callers and 71% for GST/HST credit callers. Access through alternative formats is increasing.	1-64
				–	An estimated three-quarters of CCTB and GST/HST credit clients continue to rate the CCRA as doing a good or very good job in administering these programs based on our Annual Survey.	1-64
2. Entitled recipients receive accurate and timely payments and credits	●	●	⇧	–	According to information on our benefit files, over 99% of all payments to [illegible] million CCTB recipients and 9 million GST/HST credit recipients (including payments under related provincial and territorial benefit and credit programs) were issued on time. A review also showed that we met our internal performance standard in the payments and notices issued when processing CCTB applications, achieving an estimated 98% accuracy rate.	1-64
				↑	The most recent available estimates suggest that approximately [illegible] of CCTB clients are fully compliant with their reporting requirements. The number of reviews under our validation and controls program was increased, with adjustment rates also increasing to [illegible].	1-64
				–	We processed an estimated 97% of CCTB applications in a timely manner, just below our 98% service standard. We also processed an estimated 80% of account maintenance adjustments on time, below our internal performance standard of 98%.	1-64
				↑	We increased the timely processing of Canada Pension Plan/Employment Insurance (CPP/EI) rulings to 81%, but are still short of our 85% target.	1-64

Innovating for the Future (Year 2 of 5)

Expected outcome – Provinces, territories, and other government departments rely on the CCRA as a key service provider

Anticipated results	This year's ratings	Last year's ratings	Variance		Actual results as demonstrated by	Page
3. Successful leveraging of CCRA systems expands service, eliminates duplication across all levels of government, and reduces overall cost to taxpayers	■ ●	●	⇧		We have exceeded our second year expectations with respect to data exchanges and expansion of other services, and we are generally on track with respect to the remaining elements of our change agenda.	
				–	We implemented two additional benefit programs on schedule and within overall funding levels, bringing to 20 the total number of on-going benefit programs and one-time payment programs delivered for provincial and territorial governments.	1-66
				↑	Enhanced data exchanges in support of the National Child Benefit initiative through the Benefit Data Synchronization Link, a Technology in Government Week 2001 Gold Medal winner for enhancing government operations, and improving systems and services.	1-66
				–	Refund set-offs for other government organizations up $5 million, totalling some $105 million.	1-66
				↑	Expansion of other services, including continued development of our Workers' Compensation Board (WCB) partnership and implementation of First-Time Home Buyers' HST Rebate for Nova Scotia, additional progress on expanding Business Number partnerships in place with Ontario and Nova Scotia to three more jurisdictions, as well as implementation of additional First Nations sales taxes.	1-66
				–	Meaningful and transparent accountability with provinces and territories through additional Service Management Framework agreements signed with four jurisdictions (bringing the total number of agreements in place to nine), as well as Commissioner's meetings, and annual reports.	1-66
				–	We are still unable to precisely measure the incremental costs associated with new services. This will be addressed as part of our agency-wide Activity-Based Costing initiative.	1-66

For more information on performance: www.ccra.gc.ca/annualreport

Customs Services Report Card

Expected outcome – Canadians' health, safety, security, and business interests are protected, and Canada's economic growth is supported, through responsible border and trade management

	Anticipated results	This year's ratings	Last year's ratings	Variance	Actual results as demonstrated by	Page
Managing the Compliance Continuum	1. Enhanced enforcement that expeditiously identifies and responds to threats to the security, health and safety of society, and to Canada's economy	■	■	↑	– We continue to combat the smuggling of contraband such as drugs, firearms, pornography, alcohol and tobacco through the use of intelligence, contraband detection, and most importantly, the skills and abilities of our customs officers.	1-74
					↑ As a result of the September 11 attacks, our customs officers were mobilized to process the many U.S.-bound planes that were diverted to Canada. We immediately increased our screening of passengers and goods to detect any movement related to terrorism.	1-74
					↑ Significant new investments made in contraband detection equipment to address emerging and ongoing threats.	1-74
					– We continued to negotiate with several other government departments to strengthen our ability to identify and respond to external threats of all kinds.	1-74
					↑ We completed eight investigations, which resulted in 41 country-specific actions, to protect Canadian industries from dumped or subsidized imports.	1-74
	2. Effective compliance management that enhances personal and economic security, and encourages partnerships and sustained compliance	●	●	–	– Random samples suggest that travellers and traders generally comply with border legislation. We expect to have a better sense of overall border compliance levels next year, when the three-year cycle to measure the overall rates of compliance at the border is completed.	1-76
					– We are currently developing a long-term systems solution for analysing the results of post-release verifications. A preliminary review of these verifications indicates potentially significant compliance issues involving the classification and valuation of transactions.	1-76
					↑ We began implementing the first phase of a new penalty regime – the Administrative Monetary Penalty System (AMPS). It will expand to incorporate travellers in the future.	1-76
					↓ We have not progressed as quickly as we had anticipated with our Compliance Improvement Plan.	1-76
	3. Responsible services that encourage voluntary compliance and minimize the compliance burden without compromising security.			↑	↑ Our front line maintained the intense vigilance required and at the same time processed travellers and goods as quickly as possible to minimize any negative impact of backlogs at the border after September 11.	1-78
					↑ We refined and reintroduced our land border permit programs (i.e., NEXUS and CANPASS) to include heightened security screening.	1-78
					↑ To assist travellers and traders in planning their route into Canada and travel time, we published regular updates on wait times on our Internet site. This Web page received in excess of 8,000 hits a day.	1-78
					– Our annual survey indicates that about three fourths of all Canadians continue to feel that Customs is doing a good or very good job.	1-78
	4. Certainty and consistency for international trade and travel.	●	●	↑	– We continued to demonstrate leadership at international forums such as the World Customs Organization, and to participate in Government of Canada trade initiatives, to help Canadian businesses compete more effectively.	1-78
					↑ We continued to work with the U.S. on such initiatives as the 30-Point Action Plan under the Smart Border Declaration (December 2001), to ensure the economic well-being of both countries by keeping a more secure border open to legitimate trade and travel.	1-78
	5. Knowledgeable and skilled workforce supported by the appropriate tools, information and technology to meet current and future program needs.			↑	↑ We completed the first phase of the Customs Human Resources Plan to evaluate and plan for the workforce we will need by 2005-2006.	1-80
					– New training challenges will continue to emerge, including training required to accommodate new tools and technology resulting from the implementation of the Customs Action Plan and the Smart Border Declaration, which will stretch our resource capacity even further.	1-80
					↑ Our annual survey indicates that about 90% of Canadians who had dealings with Customs feel that Customs staff are knowledgeable and competent.	1-80
					↑ The number of recruits for our Customs Inspector Recruitment Training Program (CIRTP) has more than doubled, from 108 in 2000-2001 to 396 this year. It is expected to reach 738 next year.	1-80
Innovating for the Future (Year 2 of 5)	6. Core business is under transformation to better meet our mission	■ ●	■ ●	↑	We exceeded our performance expectations for year 2 of our change agenda, as demonstrated by:	
					↑ We accelerated implementation of a number of initiatives under the Customs Action Plan (CAP) to enhance border security and facilitate trade and travel. In particular, those elements of the plan that provide for greater security and protection through enhanced screening of goods and travellers were revised and accelerated.	1-80
					↑ In recognition of the CCRA's key role in the government of Canada's security agenda, funding, in the amount of $433 million, was set aside from the Public Security and Anti-Terrorism funding to strengthen border security and facilitate legitimate trade and travel.	1-80

Appeals Report Card

Expected outcome – Canadians receive an impartial and timely review of contested decisions through our redress system

Managing the Compliance Continuum

Anticipated results	This year's ratings	Last year's ratings	Variance	Actual results as demonstrated by	Page
1. Transparent, accessible, and consistent redress mechanisms promote fair and impartial treatment	■ ●	■ ●	↑	↑ We exceeded our new service standard for updating clients on the status of their disputes within 30 days of filing.	1-88
				– Clients are aware of, and are provided with sufficient information on their rights to redress and on the procedure for filing a dispute at no cost.	1-88
				– Our pattern of year-over-year dispute outcomes is consistent.	1-88
2. Our dispute resolution service is provided on a timely basis	■ ●	■ ●	↑	↑ Modest progress in turnaround times in largest programs, but disputes still taking too long to resolve.	1-90
				↑ To achieve further progress in timeliness, process improvements and targets are being implemented.	1-90
3. Handling of fairness provisions is consistently applied across programs and regions	●	●	–	– Appeals Branch is the functional lead for fairness within the CCRA.	1-92
				– Guidelines and tools for the consistent application of fairness provisions are in place across business lines.	1-92
				– Beyond initiating a review of our fairness registry for tracking requests and decisions related to cancellation of interest and penalties, little progress was made in implementing the systematic fairness monitoring that will allow us to provide greater assurance of consistency.	1-92
4. Risk management of dispute and litigation issues is effective	●	●	–	↑ New risk management framework was implemented to provide a more comprehensive approach to assessing and managing risks.	1-92
				– Consistent with our expectations, the vast majority of disputes continue to be resolved administratively, and the CCRA's decision is confirmed in the majority of those cases that proceed to the courts.	1-92
				– Quality assurance and monitoring programs are not yet in place, but were piloted, with implementation beginning in 2002-2003.	1-92
				– When areas requiring further clarification are identified, proposals for legislative or other changes are initiated.	1-92
5. Knowledgeable and skilled workforce is in the right place at the right time	●		↑	↑ Staffing shortfall was reduced from last year.	1-94
				↑ Workloads were reassigned to better utilize available resources, contributing to improved processing times for income tax files.	1-94

Innovating for the Future (Year 2 of 5)

6. Fairness principles are applied and integrated across all programs	■ ●		↑	With the 7-Point Plan for Fairness now implemented, Appeals has successfully concluded on its innovation agenda and exceeded expectations with respect to voluntary disclosures. Our next step is to monitor our progress in applying the fairness principles.	
				↑ Voluntary disclosures continue to increase, with related assessments increasing by 61% over the prior year.	1-94
				– The 7-Point Plan for Fairness is implemented and no longer forms part of our innovation agenda. The principles of fairness contained in the plan are now part of core operations.	1-94
				– Inventories for the Voluntary Disclosures Program are growing; to address the issue a stable funding source for the Program is being secured.	1-94

For more information on performance: www.ccra.gc.ca/annualreport

Customs Services Report Card

Expected outcome – Canadians' health, safety, security, and business interests are protected, and Canada's economic growth is supported, through responsible border and trade management

	Anticipated results	This year's ratings	Last year's ratings	Variance		Actual results as demonstrated by	Page
Managing the Compliance Continuum	1. [illegible]	■	■	↑	—	[illegible]	1-74
					↑	[illegible]	1-74
					↑	[illegible]	1-74
					—	[illegible]	1-74
					↑	[illegible]	1-74
	2. [illegible]	●	●	—	—	[illegible]	1-75
					—	[illegible]	1-76
					↑	[illegible]	1-76
					↓	[illegible]	1-76
	3. [illegible]			↑	↑	[illegible]	1-78
					↑	[illegible]	1-78
					↑	[illegible]	1-78
					—	[illegible]	1-78
	4. [illegible]	●	●	↑	—	[illegible]	1-78
					↑	[illegible]	1-78
	5. [illegible]			↑	↑	[illegible]	1-80
					—	[illegible]	1-80
					↑	[illegible]	1-80
					↑	[illegible]	1-80
Innovating for the Future (Year 2 of 5)	6. Core business is under transformation to better meet our mission	■ ●	■ ●	↑		We exceeded our performance expectations for year 2 of our change agenda, as demonstrated by:	
					↑	We accelerated implementation of a number of initiatives under the Customs Action Plan (CAP) to enhance border security and facilitate trade and travel. In particular, those elements of the plan that provide for greater security and protection through enhanced screening of goods and travellers were revised and accelerated.	1-80
					↑	In recognition of the CCRA's key role in the government of Canada's security agenda, funding, in the amount of $433 million, was set aside from the Public Security and Anti-Terrorism funding to strengthen border security and facilitate legitimate trade and travel.	1-80

For more information on performance: www.ccra.gc.ca/annualreport

Appeals Report Card

Expected outcome – Canadians receive an impartial and timely review of contested decisions through our redress system

	Anticipated results	This year's ratings	Last year's ratings	Variance	Actual results as demonstrated by	Page
Managing the Compliance Continuum	1. [illegible]				[illegible]	[illegible]
					[illegible]	[illegible]
					[illegible]	[illegible]
	2. [illegible]				[illegible]	[illegible]
					[illegible]	[illegible]
	3. [illegible]				[illegible]	[illegible]
					[illegible]	[illegible]
					[illegible]	[illegible]
	4. [illegible]				[illegible]	[illegible]
					[illegible]	[illegible]
					[illegible]	[illegible]
					[illegible]	[illegible]
	5. [illegible]				[illegible]	[illegible]
					[illegible]	[illegible]
Innovating for the Future (Year 2 of 5)	6. Fairness principles are applied and integrated across all programs				With the 7-Point Plan for Fairness now implemented, Appeals has successfully concluded on its innovation agenda and exceeded expectations with respect to voluntary disclosures. Our next step is to monitor our progress in applying the fairness principles	
					Voluntary disclosures continue to increase, with related assessments increasing by 61% over the prior year	1-94
					The 7-Point Plan for Fairness is implemented and no longer forms part of our innovation agenda. The principles of fairness contained in the plan are now part of core operations	1-94
					Inventories for the Voluntary Disclosures Program are growing; to address the issue a stable funding source for the Program is being secured	1-94

For more information on performance: www.cra.gc.ca/annualreport

Corporate Management and Direction Report Card

Expected outcome: Performance of our business services and operations is maximized through modern and innovative management approaches

	Anticipated results	This year's rating	Last year's ratings	Variance	Actual results as demonstrated by	Page
Innovating for the Future (Year 2 of 5)	1. Effective governance regime that provides management oversight and leadership	■ ●	■ ●	−	Overall, we are on track for the implementation of a mature and fully integrated governance regime:	
				↑	Our sucesses include appropriate accountability through our Corporate Business Plan and an innovative first Annual Report, backed by enhanced internal audit and accountability contracts with all managers.	1-102
				−	Oversight by the Board of Management is disciplined and demanding, bringing the interests of Canadians and business-like approaches into our management processes.	1-102
				↓	We must better integrate financial and non-financial information into our governance practices.	1-102
	2. A cultural shift under way and growing that puts decision-making in the hands of managers	■	●	↑	On balance, we believe that we met or exceeded our expectation in shifting the corporate culture towards values and empowerment:	
				↑	Decision-making was placed more squarely in the hands of managers, who will power the cultural change.	1-103
				↑	Results-based management expectations are now embedded in performance agreements with almost 600 executives and over 3,000 MG group members.	1-103
				−	We have introduced greater delegation of authorities in the areas of human resources, real property, financial management and administrative policies, but more training is needed in these areas.	1-103
	3. Leadership in human resources (HR) reform that is in tune with business objectives	■	■	↑	During the first two years of our five-year human resources reform and renewal plan, we achieved some breakthroughs and met all the other key project expectations. We anticipate completing the plan on time:	
				↑	A breakthrough was achieved in the creation of a MG group, of about 3,200 managers, previously managed through 20 classification standards. Last year we completed negotiations of unique performance rewards for people management with the Public Service Alliance of Canada and with one bargaining unit of the Professional Institute of the Public Service of Canada. All negotiations with PIPSC were concluded as of July 2002.	1-104
				↑	Commitments in the Corporate Business Plan flow through executive cadre performance agreements to more than 70% (28,749) of permanent employees' performance expectations.	1-104
				↑	25,000 individual learning plans were developed by employees, exceeding expectations.	1-104
				−	Piloted the implementation of pre-qualified pools of candidates within the competency -based resourcing system.	1-104
				↓	Many employees are facing delays in receiving acting or overtime payments.	1-104
				↓	Some HR data in the Corporate Administrative System (CAS) is still unreliable, reducing the benefits of CAS.	1-104
	4. Modern comptrollership regime that fosters management and service excellence		■	↓	We progressed on all aspects of the transparent results-based management approach, but have had some performance shortfalls. Efforts are not sufficiently integrated to provide a holistic approach:	
				↑	An Agency Comptroller, at the Deputy Assistant Commissioner level, was appointed, and the Modern Comptrollership Office was established.	1-106
				↓	The Balanced Scorecard will improve reporting, but is behind schedule.	1-106
				↓	Insufficient priority given to investment in modernizing some of our financial systems and practices.	1-106
Managing the Compliance Continuum	5. Confidentiality of client information is protected 6. Canadians' desire for transparency in public administration is addressed	■	■	↑	We have had significant improvement since last year in our compliance with *Privacy Act* legislated time frames, from 89.5% to 98.4%.	1-107
				↑	We have had significant improvement since last year in our compliance with *Access to Information Act* legislated time frames, from 84.5% to 93.7%. This improved our grade given by the Information Commissioner from "C" to "B".	1-107
				−	Our business plan and annual report, and our open response to the T3 issue, demonstrate our commitment to transparency.	1-107
	7. Sound financial and treasury management	●	●	−		
				↓	Error in allocation of capital gains refunds earned by mutual fund trusts (T3). Corrective measures taken.	1-107
				↑	We exercised prudent fiscal management, by staying within our budget, identifying about $50 million of expected savings due to administrative reform and renewal, and enhancing our asset management and investment plan.	1-107
				−	We exercised sound cash management of $239 billion of receipts, meeting the 24-hour standard for deposits 98% of the time (up from 97% last year). A monitoring management system is still needed to cover the $62 billion in customs duties, GST/HST, and excise duties and tax receipts, and legacy costing systems limit our financial management capability.	1-107
				−	Financial Information Strategy (FIS) Phase II was initiated.	1-107
				−	Continued timely implementation of the Sustainable Development (SD) Strategy.	1-108
	8. Operational excellence and solutions leadership in information technology	■ ●	●	↑	We have provided high levels of operational performance of approximately 200 critical applications supporting the operational business lines, including during the period following September 11. IT support for modern comptrollership, financial management, and HR are discussed above in AR 3, 4 & 7.	1-108
				↑	We provided solutions leadership through new business applications for the Tax Services and Customs business lines, for example the Tax on Income and Intelligence Management Systems.	1-108

Schedule B – Overall Performance *Against Service Standards*

Tax Services – Client								
1. Counter-service wait time	20 minutes (except during peak periods)	20 minutes (except during peak periods)	Not available	86% served within 20 minutes	✗	85% served within 20 minutes (see note)	✗
2. Processing Visitor Rebate applications	4-6 weeks	100%	95%	95%	✓	95% (see note)	✓
3. Reimbursements to duty-free shops	5 working days	100%	99%	99%	✓	99.8%	✓
4. Responding to client-requested adjustments (T1)	8 weeks	100%	7 weeks	7 weeks	✓	7 weeks (see note)	✓
5. Compensation to duty free shops	30 days	100%	99%	99%	✓	90%	✗
6. Validating magnetic media test tapes	30 days	100%	96%	96%	✓	98% (see note)	✓
7. Problem Resolution Program	Acknowledged within 24-48 hrs. Resolution within 15 days	100% 100%	Not available	Not available	Not available	100% 76% (see note)	✓ ✗
8. Processing fairness requests related to accounts receivable and trust accounts programs	4-6 weeks	90%	91%	91%	✓	91% (see note)	✓
9. Advance income tax rulings to taxpayers	Within 60 days	100%	108 days	54 days	✓	66 days	✗
10. Technical interpretations to taxpayers	Within 90 days	100%	121 days	105 days	✗	87 days	✓
11. Applications to register pension plans	Deemed registration within 60 days	80%	Over 80%	Over 80%	✓	90%	✓
	Complete review in 180 days	80%	89%	89%	✓	89%	✓
12. RSP and RIF applications	Within 60 days	80%	68%	RSP 68%	✗	RSP 73%	✗
				RIF 78%	✓	RIF 78%	✓
13. Response to telephone enquiries regarding deferred income plans	Within 24-48 hours	100%	Over 80%	Over 80%	✓	100% (see note)	✓

✓ Met or exceeded target ✓ Target mostly met (at least 95%) ✗ Target not met ■ New or modified service standard

Corporate Management and Direction Report Card

Expected outcome - Performance of our business services and operations is maximized through modern and innovative management approaches

Innovating for the Future (Year 2 of 5)

Anticipated results	This year's rating	Last year's ratings	Variance	Actual results as demonstrated by	Page
1. Effective governance regime that provides management oversight and leadership			−	Overall, we are on track for the implementation of a mature and fully integrated governance regime.	
			↑	Our sucesses include appropriate accountability through our Corporate Business Plan and an innovative first Annual Report, backed by enhanced internal audit and accountability contracts with all managers.	1-102
			−	Oversight by the Board of Management is disciplined and demanding, bringing the interests of Canadians and business like approaches into our management processes.	1-102
			↓	We must better integrate financial and non-financial information into our governance practices.	1-102
2. A cultural shift under way and growing that puts decision making in the hands of managers			↑	On balance, we believe that we met or exceeded our expectation in shifting the corporate culture towards values and empowerment.	
			↑	Decision making was placed more squarely in the hands of managers, who will power the cultural change.	1-103
			↑	Results-based management expectations are now embedded in performance agreements with almost 600 executives and over 3,000 MG group members.	1-103
			−	We have introduced greater delegation of authorities in the areas of human resources, real property, financial management and administrative policies, but more training is needed in these areas.	1-103
3. Leadership in human resources (HR) reform that is in tune with business objectives			↑	During the first two years of our five-year human resources reform and renewal plan, we achieved some breakthroughs and met all the other key project expectations. We anticipate completing the plan on time.	
			↑	A breakthrough was achieved in the creation of a MG group, of about 3,200 managers, previously managed through 20 classification standards. Last year we completed negotiations of unique performance rewards for people management with the Public Service Alliance of Canada and with one bargaining unit of the Professional Institute of the Public Service of Canada. All negotiations with PIPSC were concluded as of July 2002.	1-104
			↑	Commitments in the Corporate Business Plan flow through executive cadre performance agreements to more than 70% (28,749) of permanent employees' performance expectations.	1-104
			↑	25,000 individual learning plans were developed by employees, exceeding expectations.	1-104
			−	Piloted the implementation of pre-qualified pools of candidates within the competency - based resourcing system.	1-104
			↓	Many employees are facing delays in receiving acting or overtime payments.	1-104
			↓	Some HR data in the Corporate Administrative System (CAS) is still unreliable, reducing the benefits of CAS.	1-104
4. Modern comptrollership regime that fosters management and service excellence			↓	We progressed on all aspects of the transparent results-based management approach, but have had some performance shortfalls. Efforts are not sufficiently integrated to provide a holistic approach.	
			↑	An Agency Comptroller, at the Deputy Assistant Commissioner level, was appointed, and the Modern Comptrollership Office was established.	1-106
			↓	The Balanced Scorecard will improve reporting, but is behind schedule.	1-106
			↓	Insufficient priority given to investment in modernizing some of our financial systems and practices.	1-106

Managing the Compliance Continuum

5. Confidentiality of client information is protected			↑	We have had significant improvement since last year in our compliance with Privacy Act legislated time frames, from 89.5% to 98.4%.	1-107
6. Canadians' desire for transparency in public administration is addressed			↑	We have had significant improvement since last year in our compliance with Access to Information Act legislated time frames, from 84.5% to 93.7%. This improved our grade given by the Information Commissioner from 'C' to 'B'.	1-107
			−	Our business plan and annual report, and our open response to the T3 issue, demonstrate our commitment to transparency.	1-107
7. Sound financial and treasury management			−	Error in allocation of capital gains refunds earned by mutual fund trusts (T3). Corrective measures taken.	1-107
			↑	We exercised prudent fiscal management, by staying within our budget, identifying about $50 million of expected savings due to administrative reforms and renewal, and enhancing our asset management and investment plan.	1-107
			−	We exercised sound cash management of $239 billion of receipts, meeting the 24 hour standard for deposits 98% of the time (up from 97% last year). A monitoring management system is still needed to cover the $62 billion in customs duties, GST, HST, and excise duties and tax receipts, and legacy costing systems limit our financial management capability.	1-107
			−	Financial Information Strategy (FIS) Phase II was initiated.	1-107
			−	Continued timely implementation of the Sustainable Development (SD) Strategy.	1-108
8. Operational excellence and solutions leadership in information technology			↑	We have provided high levels of operational performance of approximately 200 critical applications supporting the operational business lines, including during the period following September 11. IT support for modern comptrollership, financial management, and HR are discussed above in §§ 3 & 5.	1-108
			↑	We provided solutions leadership through new business applications for the Tax Services and Customs business lines, for example the Tax on Income and Intelligence Management Systems.	1-108

Schedule B – Overall Performance *Against Service Standards*

Service	Service Standard	Target	Results 1999-2000	Results 2000-2001	2000-2001 Compared to Target	Results 2001-2002	2001-2002 Compared to Target
Tax Services – Client							
1. Counter service wait time	20 minutes (except during peak periods)	20 minutes (except during peak periods)	Not available	86% served within 20 minutes	✗	85% served within 20 minutes (see note)	✗
2. Processing Visitor Rebate applications	4-6 weeks	100%	95%	95%	✓	95% (see note)	✓
3. Reimbursements to duty-free shops	5 working days	100%	99%	99%	✓	99.8%	✓
4. Responding to client-requested adjustments (T1)	8 weeks	100%	7 weeks	7 weeks	✓	7 weeks (see note)	✓
5. Compensation to duty free shops	30 days	100%	99%	99%	✓	90%	✗
6. Validating magnetic media test tapes	30 days	100%	96%	96%	✓	98% (see note)	✓
7. Problem Resolution Program	Acknowledged within 24-48 hrs.	100%	Not available	Not available	Not available	100%	✓
	Resolution within 15 days	100%				76% (see note)	✗
8. Processing fairness requests related to accounts receivable and trust accounts programs	4-6 weeks	90%	91%	91%	✓	91% (see note)	✓
9. Advance income tax rulings to taxpayers	Within 60 days	100%	108 days	54 days	✓	66 days	✗
10. Technical interpretations to taxpayers	Within 90 days	100%	121 days	105 days	✗	87 days	✓
11. Applications to register pension plans	Deemed registration within 60 days	80%	Over 80%	Over 80%	✓	90%	✓
	Complete review in 180 days	80%	89%	89%	✓	89%	✓
12. RSP and RIF applications	Within 60 days	80%	68%	RSP 68%	✗	RSP 73%	✗
				RIF 78%	✓	RIF 78%	✓
13. Response to telephone enquiries regarding deferred income plans	Within 24-48 hours	100%	Over 80%	Over 80%	✓	100% (see note)	✓

✓ Met or exceeded target ✓ Target mostly met (at least 95%) ✗ Target not met New or modified service standard

	Service	Service Standard	Target	Results 1999-2000	Results 2000-2001	2000-2001 Compared to Target	Results 2001-2002	2001-2002 Compared to Target
Tax Services - Client	**14.** Response to written enquiries regarding deferred income plans	Within 60 days	80%	59%	68%	✗	70%	✗
	15. Issue statements of account to corporations on a monthly basis (new)						Not available	Not available
Returns Processing	**16.** Processing T1 individual income tax returns (paper)	4-6 weeks	4-6 weeks	5 weeks	4 weeks	✓	4 weeks (see note)	✓
	17. Processing T1 individual income tax returns (EFILE, TELEFILE, NETFILE)	2 weeks	2 weeks	2 weeks	2 weeks	✓	2 weeks (see note)	✓
	18. Processing T3 trust returns	Within 4 months	95%	67%	62%	✗	46.1%	✗
	19. Processing GST/HST returns	21 days	100%	94%	91%	✗	98%	✓
	20. Processing T2 corporation income tax returns	75% in 50 calendar days, 90% in 90 calendar days	75% in 50 calendar days, 90% in 90 calendar days	51% in 90 days	89% in 90 days	✓	45% in 50 days 61% in 90 days (see note)	✗
	21. Processing EFILE agent applications	30 days	100%	100%	100%	✓	91% (see note)	✗
Review	**Claims - SR&ED tax incentives**							
	22. Refundable claims - New combined target (unaudited and audited)	120 days (see note)	90%				90% (see note)	✓
	Previous standard							
	Unaudited	60 days	100%	84%	80%	✗		
	Audited	120 days	100%	81%	81%	✗		
	23. Non-refundable claims - New, combined target (unaudited and audited)	365 days (see note)	90%				84% (see note)	✗
	Previous standard							
	Unaudited	120 days	100%	85%	84%	✗		
	Audited	1 year	100%	58%	64%	✗		
	24. Claimant-requested adjustments to refundable claim (new)	240 days	90%	Not available	Not available	Not available	86%	✓

✓ Met or exceeded target ✓ Target mostly met (at least 95%) ✗ Target not met ■ New or modified service standard

	Service	Service Standard	Target	Results 1999-2000	Results 2000-2001	2000-2001 Compared to Target	Results 2001-2002	2001-2002 Compared to Target
Review	**25.** Claimant requested adjustments to non-refundable claim (new)	365 days	90%	Not available	Not available	Not available	81%	✗
Review	**Claims – Video and film tax credits**							
Review	**26.** Refundable claims – unaudited	60 days	100%	84%	73%	✗	68%	✗
Review	**27.** Refundable claims – audited	120 days	100%	77%	75%	✗	57%	✗
Benefits	**28.** Processing CCTB applications	End of second month after month in which application is received	98%	90%	98%	✓	97% (see note)	✓
Customs	**29.** Release on minimum documentation (RMD) – EDI	45 minutes	100%	86%	84%	✗	79% (see note)	✗
Customs	**30.** RMD – EDI machine release	5 minutes				Not available	See note	Not available
Customs	**31.** RMD – Paper	2 hours			95%	Not available	100% (see note)	✓
Customs	**32.** Pre-Arrival Review System (PARS) – EDI	1 hour				Not available	85% (see note)	✗
Customs	**33.** PARS – Paper	2 hours			100%	Not available	93% (see note)	✗
Customs	**34.** Land-border traveller wait time (customs booth clearance)	10 minutes Mon. to Thurs.	100%		97%	✓	98%	✓
Customs		20 minutes Fri. to Sun. and holidays	100%		97%	✓	98% (see note)	✓
Customs	**35.** Land-border traveller wait time (payment of duty)	5 minutes Mon. to Thurs. 10 minutes Fri. to Sun. and holidays				Not available	See note	Not available
Appeals	**36.** 30-day meaningful first contact letter for objections, disputes, and appeals (new)		75%				82% (see note)	✓

✓ Met or exceeded target ✓ Target mostly met (at least 95%) ✗ Target not met ■ New or modified service standard

	Service	Service Standard	Target	Results 1999-2000	Results 2000-2001	2000-2001 Compared to Target	Results 2001-2002	2001-2002 Compared to Target
Tax Services - Client	**14.** Response to written enquiries regarding deferred income plans	Within 60 days	80%	59%	68%	✗	70%	✗
	15. Issue statements of account to corporations on a monthly basis (new)						Not available	Not available
Returns Processing	**16.** Processing T1 individual income tax returns (paper)	4-6 weeks	4-6 weeks	5 weeks	4 weeks	✓	4 weeks (see note)	✓
	17. Processing T1 individual income tax returns (EFILE, TELEFILE, NETFILE)	2 weeks	2 weeks	2 weeks	2 weeks	✓	2 weeks (see note)	✓
	18. Processing T3 trust returns	Within 4 months	95%	67%	62%	✗	46.1%	✗
	19. Processing GST/HST returns	21 days	100%	94%	91%	✗	98%	✓
	20. Processing T2 corporation income tax returns	75% in 50 calendar days 90% in 90 calendar days	75% in 50 calendar days 90% in 90 calendar days	51% in 90 days	89% in 90 days	✓	45% in 50 days 61% in 90 days (see note)	✗
	21. Processing EFILE agent applications	30 days	100%	100%	100%	✓	91% (see note)	✗
Review	**Claims - SR&ED tax incentives**							
	22. Refundable claims - New combined target (unaudited and audited)	120 days (see note)	90%				90% (see note)	✓
	Previous standard							
	Unaudited	60 days	100%	84%	80%	✗		
	Audited	120 days	100%	81%	81%	✗		
	23. Non-refundable claims - New, combined target (unaudited and audited)	365 days (see note)	90%				84% (see note)	✗
	Previous standard							
	Unaudited	120 days	100%	85%	84%	✗		
	Audited	1 year	100%	58%	64%	✗		
	24. Claimant-requested adjustments to refundable claim (new)	240 days	90%	Not available	Not available	Not available	86%	✓

✓ Met or exceeded target ✓ Target mostly met (at least 95%) ✗ Target not met New or modified service standard

	Service	Service Standard	Target	Results 1999-2000	Results 2000-2001	2000-2001 Compared to Target	Results 2001-2002	2001-2002 Compared to Target
Review	**25.** Claimant requested adjustments to non-refundable claim (new)	365 days	90%	Not available	Not available	Not available	81%	✗
	Claims – Video and film tax credits							
	26. Refundable claims – unaudited	60 days	100%	84%	73%	✗	68%	✗
	27. Refundable claims – audited	120 days	100%	77%	75%	✗	57%	✗
Benefits	**28.** Processing CCTB applications	End of second month after month in which application is received	98%	90%	98%	✓	97% (see note)	✓
Customs	**29.** Release on minimum documentation (RMD) – EDI	45 minutes	100%	86%	84%	✗	79% (see note)	✗
	30. RMD – EDI machine release	5 minutes				Not available	See note	Not available
	31. RMD – Paper	2 hours			95%	Not available	100% (see note)	✓
	32. Pre-Arrival Review System (PARS) – EDI	1 hour				Not available	85% (see note)	✗
	33. PARS – Paper	2 hours			100%	Not available	93% (see note)	✗
	34. Land-border traveller wait time (customs booth clearance)	10 minutes Mon. to Thurs. 20 minutes Fri. to Sun. and holidays	100%		97%	✓	98%	✓
			100%		97%	✓	98% (see note)	✓
	35. Land-border traveller wait time (payment of duty)	5 minutes Mon. to Thurs. 10 minutes Fri. to Sun. and holidays				Not available	See note	Not available
Appeals	**36.** 30-day meaningful first contact letter for objections, disputes, and appeals (new)		75%				82% (see note)	✓

✓ Met or exceeded target ✓ Target mostly met (at least 95%) ✗ Target not met New or modified service standard

Explanatory notes

Standard 1: Information is based on limited input from Client Service Rating Cards and is not statistically valid.

Standard 2: Information is based on an estimate.

Standard 4: The standard applies to straightforward client requested adjustments, that is, those that pertain to workflows that do not involve time waiting for substantive information in order to be resolved.

Standard 6: Information is based on 705 test submissions done in January and February 2002.

Standard 7: Information is based on a sample and is not statistically representative.

Standard 8: Information is based on a small sample size and is not statistically valid.

Standard 13: Information is based on an estimate; target was revised from 80% to 100% starting 2001-2002.

Standard 16: Information is based on T1 Statistical Sample File.

Standard 17: Information is based on T1 Statistical Sample File.

Standard 20: The standard changed during the year from 85% within 25 days to 75% within 50 days. The standard that had been set before implementation was revised following a review conducted after one full year of running the new system for processing T2 returns.

Standard 21: The result is based on an estimate and sampling; the data is weak.

Standard 22: The SR&ED service standards for unaudited and audited refundable claims, previously set at 60 days and 120 days respectively, have been combined into one standard for refundable claims, namely 120 days.

Standard 23: The SR&ED service standards for unaudited and audited non-refundable claims, previously set at 120 days and 1 year respectively, have been combined into one standard for non-refundable claims, namely 365 days.

Standard 28: Information is based on sampling.

Standard 29: The percentage given is for releases processed on the ACROSS Worklist Platform within 45 minutes.

Standard 30: The monitoring of the five-minute processing standard for machine release is currently under development.

Standard 31: Sample for RMD paper releases was 6,419 out of a total population of 1,974,058. The sample was conducted over four days in June and November 2001.

Standard 32: The percentage given is for releases processed on the ACROSS Worklist Platform within 45 minutes. The current timing reports generated from the ACROSS system only monitor the ACROSS Worklist/Processing time for a transaction. As the service standard for PARS-EDI includes the client transmission time, data reflecting the standard is incomplete at this time.

Standard 33: The sample for PARS paper releases was 2,176, out of a total population of 1,231,403. The sample was conducted over four days in June and November 2001.

Standard 34: Information is an estimate based on samples collected for the period of April 1, 2001, to September 1, 2001. Data collection was suspended due to the events of September 11, 2001.

Standard 35: Studies of wait times for the payment of duties and taxes have not been considered necessary, due to dramatic declines in small collections in recent years.

Standard 36: This standard excludes those, for example, involving pay equity disputes, those resolved within 30 days, invalid objections, and group objections dealing with a common issue.

New Service Standards for 2002-2003

New standards and related targets		
Tax Services	Terminations of registered pension plans within 12 months	85%
	Amendments to registered pension plans within 270 days	80%
	Approval of eligible contributions to registered pension plans within 270 days	80%
	Registration of education saving plans within 60 days	85%
Customs Services	First Tier Automated Customs Information Systems (ACIS)	under development
Benefits Programs and other Services	Account maintenance/responding to correspondence related to Benefit Programs by the end of second month after month of receipt	under development

Improvements to Existing Service Standards for 2002-2003

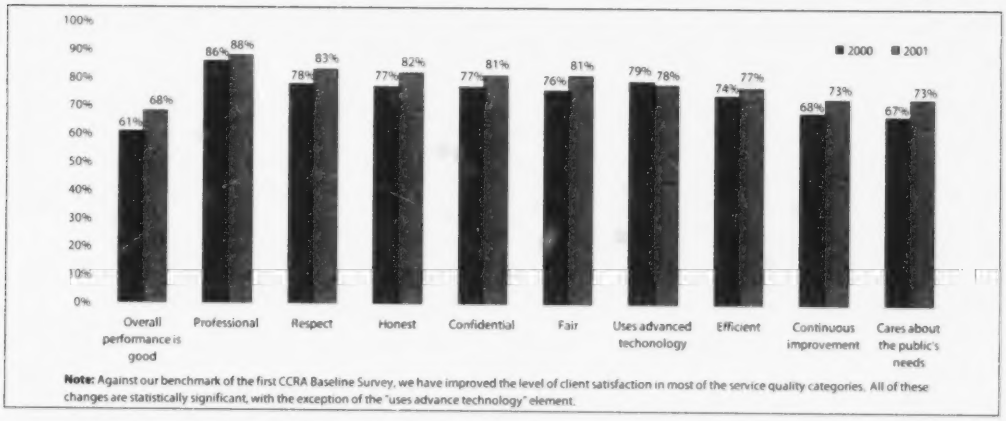
Improvements to existing standards in 2002-2003	
Tax Services	Counter wait-time – Development of consistent monitoring and reporting method
	Problem Resolution Program – Development of consistent monitoring and reporting method
	Processing fairness requests – Efforts will be directed to improving the quality of monitoring and performance data
	Target for deemed registrations of registered pension plans within 60 days will be raised to 85%
	Target for complete review of registrations of registered pension plans within 180 days will be raised to 85%
	Processing T3 returns in 4 months – Working to improve service delivery through increased automation
Customs Services	Improved monitoring to support reporting on existing service standards
Benefits Programs and other Services	Existing standards will be re-examined as program elements are re-designed and re-engineered and as the Agency moves towards more self-serve on-line application
Appeals	Target for 30-day meaningful first contact letter will be raised to 85%

Schedule C – Measuring Client Satisfaction

Our 2001 CCRA Annual Survey suggests that at least as many Canadians (68% compared to 61% last year) believe that CCRA is doing a good job overall (as noted previously in Exhibit 6). While some of this increase may be attributable to Canadians tending to be more supportive of government in the period following September 11, we nonetheless feel that these are relevant increases. Please see Exhibit 20 for a comparison of our Annual Survey results and margins of error for the last two years.

As noted in Exhibit 19 below, we also did reasonably well on nine other elements that were included in the survey.

Exhibit 19: Performance of the CCRA – Information from the CCRA Annual Survey 2001



Note: Against our benchmark of the first CCRA Baseline Survey, we have improved the level of client satisfaction in most of the service quality categories. All of these changes are statistically significant, with the exception of the "uses advance technology" element.

During 2002-2003, we will develop a strategy to enhance the way we monitor and report on client satisfaction across our business lines. We will also undertake a study of other jurisdictions to develop appropriate performance benchmarks for individual indicators.

The main elements of our proposed strategy include more rigour and better coverage in measuring client satisfaction, and consistent measurement and reporting against eight newly defined primary indicators of client satisfaction. These indicators are:

- timeliness
- accuracy
- accessibility
- clear and simple messaging
- fairness (equal treatment)
- competency
- courtesy
- service in both official languages

A balanced coverage will be achieved by surveying the key client groups identified in Future Directions, one of our business transformation initiatives. These groups are: customs; individuals and benefit recipients; small and medium business; large business; and charities. We will also survey our stakeholders and partners to improve the comprehensiveness of our results. The 2002-2003 Annual Report will include the results of this new survey.

The implementation of our change agenda supports our commitment to improving client service. The efficiencies and better performance that will result from the innovation enablers we have put in place will lead us to our ultimate client satisfaction goal: that the vast majority of Canadians believe the CCRA is doing a good job overall.

Exhibit 20: Annual Survey Results and Margins of Error

Annual Survey Result	This Year's Rating 2001 Result and Margin of Error*		Last Year's Rating 2000 Result and Margin of Error*		Year-to-Year Change Statistically Significant?**	Page Reference
Rate the CCRA as doing a good or very good job overall	68%	± 1.74%	61%	± 1.86%	Yes	1-17, 1-28, 1-42, 1-138
Rate the CCRA as doing a very good job overall	12%	± 1.86%	9%	± 1.09%	Yes	1-17
Rate the CCRA as doing a good or very good job in area of income tax	74%	± 1.68%	71%	± 1.77%	Yes	1-39, 1-42
Agree that tax guides and materials are clear and simple to understand	69%	± 1.77%	67%	± 1.84%	No	1-44
Agree that Tax Services staff are knowledgeable and competent	85%	± 3.63%	80%	± 4.17%	No	1-54
Rate the CCRA as doing a good or a very good job when it comes to the Canada Child Tax Benefit	78%	± 3.32%	75%	± 3.51%	No	1-64, 1-65
Rate the CCRA as doing a good or a very good job when it comes to the GST/HST credit	75%	± 2.75%	73%	± 2.88%	No	1-64, 1-65
Rate the CCRA as doing a good or a very good job when it comes to Customs	77%	± 3.15%	75%	± 3.62%	No	1-78
Agree that the Customs staff are knowledgeable and competent	90%	± 2.36%	88%	± 2.72%	No	1-80
Aware of the right to appeal an assessment made by the CCRA	71%	± 1.70%	69%	± 1.77%	No	1-88
Agree that the CCRA acts in a professional manner in its dealings with the public	88%	± 1.21%	86%	± 1.33%	Yes	1-138
Agree that the CCRA treats the public with respect	83%	± 1.40%	78%	± 1.58%	Yes	1-138
Agree that the CCRA is honest in its dealings with the public	82%	± 1.44%	77%	± 1.61%	Yes	1-138
Agree that the information that Canadians provide to the CCRA is treated confidentially	81%	± 1.47%	77%	± 1.61%	Yes	1-138
Agree that the CCRA acts in a fair manner in its dealings with the public	81%	± 1.47%	76%	± 1.63%	Yes	1-138
Agree that the CCRA uses advanced technology to provide services to the public	78%	± 1.55%	79%	± 1.56%	No	1-138
Agree that the CCRA is efficient	77%	± 1.57%	74%	± 1.68%	Yes	1-138
Agree that the CCRA is continually improving its service to	73%	± 1.66%	68%	± 1.78%	Yes	1-138
Agree that the CCRA cares about the needs of the public	73%	± 1.66%	67%	± 1.80%	Yes	1-138

*Margin of error is accurate 19 times out of 20

**Significance of year-to-year change measured using 5% level of significance

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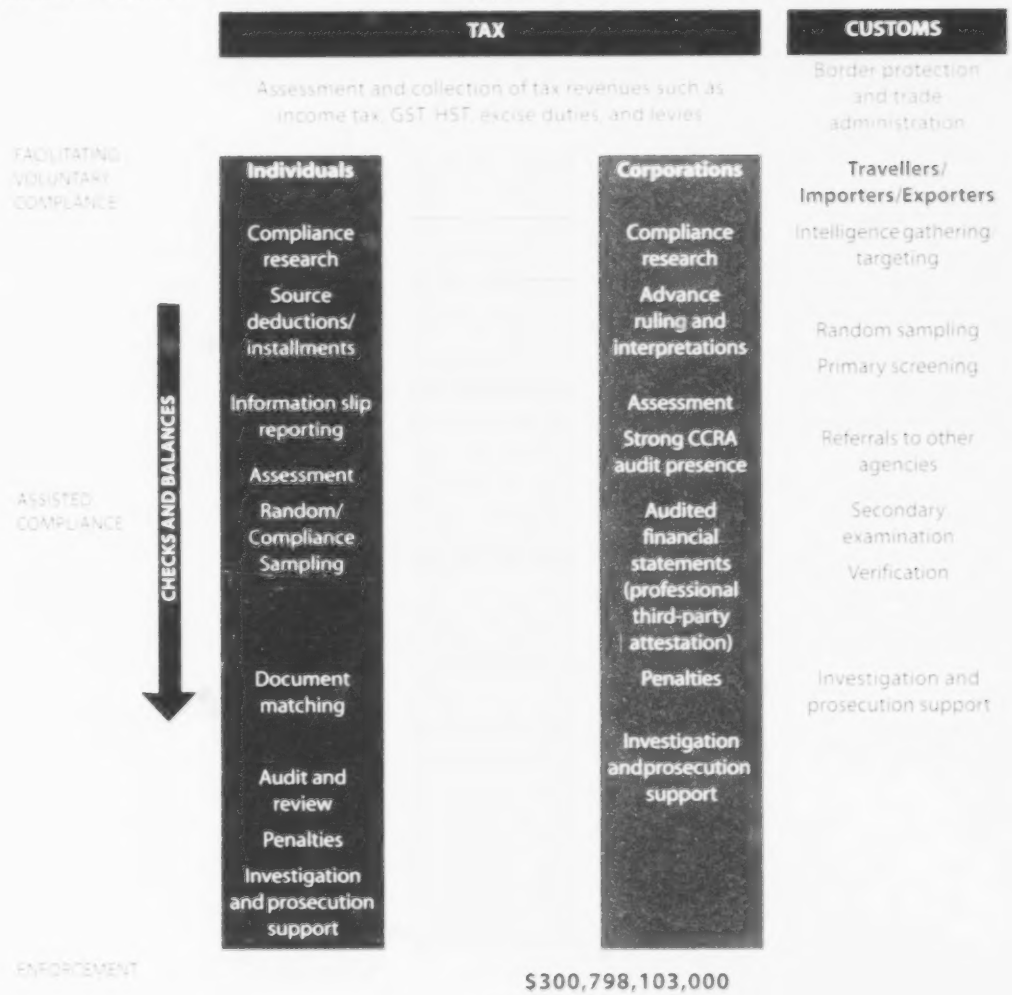
Schedule D – Checks and Balances in Our Approach to Managing the Compliance Continuum

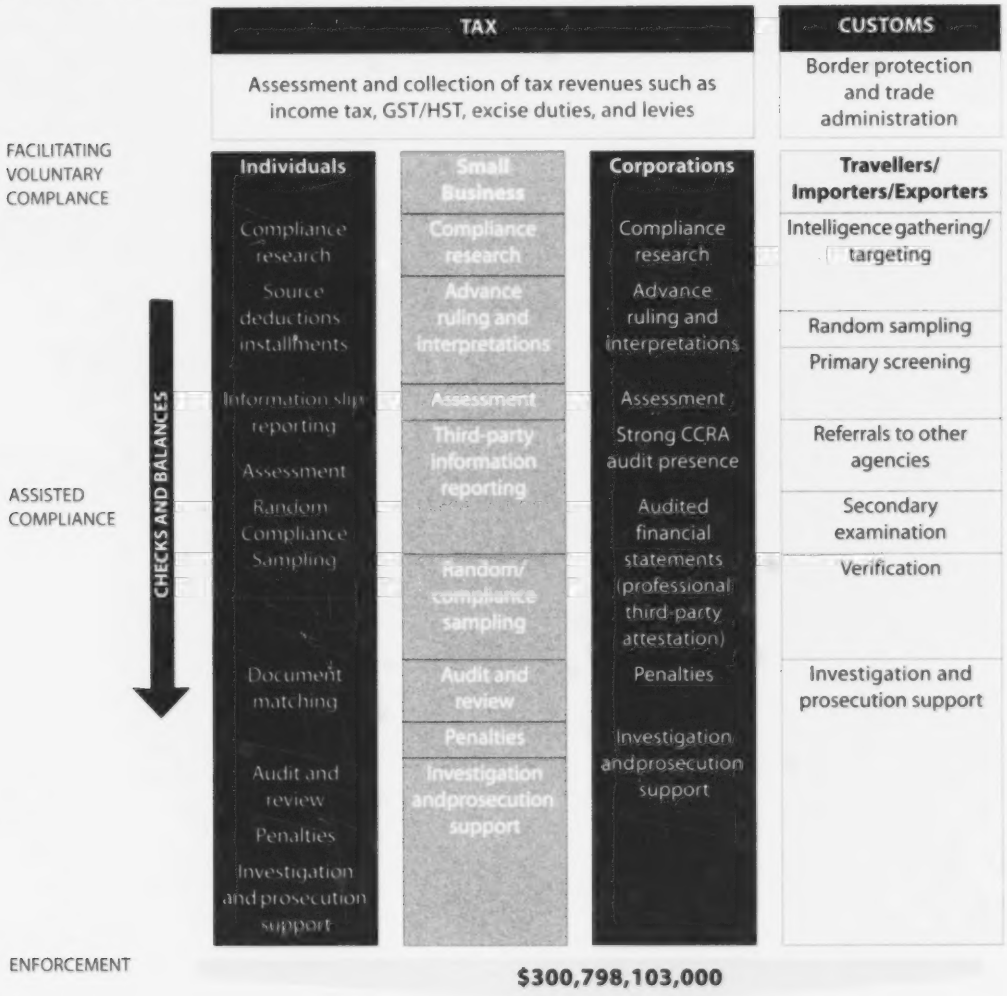
Exhibit 21: Robust Checks and Balances Support Tax and Customs Systems



Schedule D – Checks and Balances in Our Approach to Managing the Compliance Continuum

We have a robust set of checks and balances in place across the compliance continuum. These fundamental controls allow the CCRA to target its more resource-intensive enforcement efforts towards areas of highest risk and minimize the compliance burden for individuals and business. They promote the accurate reporting of income and trade data, reduce problems with insufficient tax and duty remittance, and facilitate the early detection of reporting errors. As illustrated in the exhibit below, the checks and balances go well beyond audit activities. These comprehensive measures span both preventative and detective controls, from source deductions, information slips matching, and intelligence gathering to audits, examinations, and even prosecutions.

Exhibit 21: Robust Checks and Balances Support Tax and Customs Systems



Understanding Non-Compliance

While overall compliance is high, like any other tax and border administration, we know that there will always be some degree of non-compliance. Exhibit 22 illustrates the elements of non-compliance with tax obligations, and the factors that contribute to it. The nature and sources of border non-compliance associated with the customs business line are largely comparable.

Exhibit 22: Understanding Tax Non-Compliance

Elements of Tax Non-compliance	
Non-filing:	Taxes owing by individuals and businesses that have failed to file returns
Under-reporting:	Taxes that are under-reported on returns filed by individuals and businesses
Non-remittance:	Taxes that are reported by individuals and businesses but not paid

Contributing Factors to Tax Non-compliance
UNINTENTIONAL
Taxpayers who are bewildered by complex tax rules and make unintentional reporting errors
INTENTIONAL
Taxpayers who deliberately choose to understate their tax liability, or overclaim credits and/or rebates, gambling that their non-compliance will go undetected
Taxpayers who elect to take a favourable position on an ambiguous area of the tax laws that would not be sustainable if challenged
Taxpayers who would like to fully pay their taxes, but face financial constraints that make payment not feasible

Schedule E – Glossary

Anticipated Results	Clear and concrete statement of results to be achieved within the time frame of parliamentary and departmental planning and reporting (1-3 years), against which actual results can be compared.
Assisted Compliance	Directed assistance is provided to help clients to accurately and completely fulfil their obligations and receive their entitlements under tax, trade, and border laws. Our range of assisted compliance activities includes: information reporting; review and verification programs; audits and examination relating to tax, trade, or border regulations, policies and procedures.
Balanced Scorecard (BSC)	A strategic measurement-based management system, originated by Robert Kaplan and David Norton, that assists organizations in achieving a clear alignment between business activities and strategic goals, and provides a management tool to measure, monitor and manage performance.
Cancellation	The reversal of a penalty or interest that has already been assessed.
Corporate Business Plan	Within approved expenditure levels, the Corporate Business Plan sets out an organization's major challenges, directions and objectives for the planning period (that is, the Estimates year plus two future years as a minimum); the strategies to achieve those objectives; and the performance measures to be used to measure progress and to meet its performance goals.
Disputes	General term to designate disputes, objections, and appeals to the Minister.
Dispute resolution process	Clients who believe they have been treated unfairly are entitled to file a dispute. The Appeals business line reviews the dispute, discusses the issues with the client, and ultimately notifies the client of its decision. Clients who are not satisfied with the result of the review may appeal to the courts—or for trade administration issues, to the Canadian International Trade Tribunal (CITT).
Effectiveness	The extent to which an organization or program is meeting its planned results.
Efficiency	The extent to which an organization or program is producing its planned outputs in relation to the expenditure of resources.
Eligible	Meets the requirements of the legislation in order to receive a benefit.
Enforcement	We maintain an enforcement capacity to take corrective action, where appropriate, to address cases of wilful or unintentional non-compliance. We carry out investigations to ensure compliance with income tax, GST, and customs duties. At the international level, we undertake a variety of enforcement activities to address non-compliance and verify that Canada's tax treaties are being properly applied.
Entitled	Qualifies for a specific payment for a specific period.
Entitlement	The amount due to an entitled person for a specific period.
Facilities Management	The ongoing day-to-day management of the Agency's Real Property portfolio.
Facilitation	Assistance provided to clients to help them understand their entitlements and obligations and facilitate voluntary compliance with tax, trade, and border laws. We offer a wide range of client-focused services such as: counter service; forms and publications; telephone and electronic assistance; rulings and interpretations; and information seminars.

Fairness Provisions — Legislation introduced in the early 1990s that provides relief (e.g., forgiveness of interest and penalties) to clients in certain circumstances beyond their control (such as hardship).

Fiscal Impact — Total fiscal impact includes federal and provincial tax (participating provinces only), federal tax refund offset or reduced, interest and penalties, and present value of future tax assessable.

Goal — A general statement of desired result to be achieved over a specified period of time. The term goal is roughly equivalent to strategic outcome.

Governance — Governance is a comprehensive term used to denote the institutions and processes by which people are governed. It is the exercise of authority, control, management and power of government. More specifically, it refers to the operations of legislatures, cabinets and public services in Canada and the manner in which they interact with the public, including the style and substance of consultation, the management of the public service and the capacity of the private sector to participate effectively in the development and implementation of public policy.

Indicator — Indicators are further detailed quantitative and qualitative descriptors of outcomes. They tell you what the organization is doing. There are often many indicators for each performance measure. Indicators relate directly to the performance measure, and indirectly to the objective and outcome. Often indicators are described as "the number of...".

Intermediate Outcome — Intermediate outcomes are the external consequences that contribute to meeting our strategic outcomes. Individually or in aggregate, the results of the intermediate outcomes provide a measure of our success in achieving our strategic outcomes. The CCRA has identified six intermediate outcomes:

- Canadians voluntarily pay their fair share of taxes and the tax base, one of Canada's most significant assets, is protected
- Canadians receive their rightful share of entitlements
- Canadians' health, safety, security, and business interests are protected, and Canada's competitiveness is facilitated through our borders
- Canadians receive an impartial and timely review of contested decisions through our redress system
- Provinces territories and other government departments rely on the CCRA as a key service provider
- Performance of our business services and operations are maximized through modern and innovative management approaches

Mission — An organization's mission statement provides the social, political and economic justification for its existence. The mission statement may be very short, and should reflect the organization's identity, its purpose, its desired response to key stakeholders, its philosophy and core values, and its ethical standards.

Modified Cash — When payables at year-end are also included in that year's expenditures.

Operating Environment — Refers generally to the conditions, trends and developments existent in the external environment that are significant to the operations or directions of an organization. The operating environment is frequently subdivided into economic, technological, political and social domains.

Output — The actual activities, products or services produced by carrying out a program or initiative. To be differentiated from outcomes, which are considered the effects or ramifications of outputs; e.g., an audit may generate additional tax revenue as an output and result in increased taxpayer compliance as an outcome.

Performance	How well an organization, program, etc. is achieving its planned results measured against anticipated results. In results-based management performance is measured and assessed, reported, and used as a basis for management decision-making.
Performance Drivers	Performance drivers are the external or internal factors or events that we believe have an important impact on the CCRA's ability to meet its success criteria.
Performance Measure	A performance measure describes how well the organization is doing in terms of meeting its goals and objectives. The common types of measures include: effectiveness measures—extent to which the organization is achieving the outcome (doing the right thing); efficiency measures—the proposed ratio of relevant outputs to relevant inputs (doing things right); client service—the degree to which the needs and expectations of the recipients of the service are satisfied with the level and quality of service received; and timeliness—the extent to which the work is done on time.
Performance Reporting	The process of communicating evidence-based performance information. Performance reporting supports decision-making, serves to meet accountability requirements, and provides a basis for citizen engagement and a performance dialogue with parliamentarians.
Remittance Compliance	The voluntary and timely payment of all taxes that have been reported.
Revenues Credited to the Vote	These revenues include amounts which are recoverable through Human Resources Development Canada from the Canada Pension Plan account for administering Part I of the Canada Pension Plan and from the Employment Insurance account for administering Parts IV and VII of the *Employment Insurance Act*.
Risk	The uncertainty that surrounds future events and outcomes. It is the expression of the likelihood and impact of an event with the potential to influence the achievement of an organization's objectives.
Risk Management	A systematic approach to setting the best course of action under uncertainty by identifying, assessing, understanding, acting on, and communicating risk issues.
Service Standards	Public commitments of standards of service that a client, customer or stakeholder can normally expect, including such elements as descriptions of the service to be provided, service pledges or principles, delivery targets, and complaint and redress mechanisms.
Strategic Outcomes	The long-term and enduring benefits to Canadians that can be derived quite naturally from a department's vision and efforts. These outcomes describe the difference a department is mandated to make. In most cases, these outcomes will require the combined resources and sustained effort of many partners over a long period of time. The CCRA has identified two strategic outcomes: That Canadians comply with tax, trade, and border legislation That the CCRA is seen as a leading-edge service organization
Tax Base (protecting the)	The tax base is a government's greatest revenue-generating asset. It represents the broad range of goods, services, income, etc. that is subject to a tax. Protecting the tax base means the mix of activities undertaken by a tax administration to minimize real or potential leakage through reviews, audits, and investigations, among others.

Tax on Income (TONI) Under the previous "tax-on-tax" system, individual income taxes in all provinces and territories (except for Quebec, which separately administers its own individual income tax) were computed as a percentage of the basic federal tax amount. Under TONI, they have the option to define their own tax rate schedules to be applied directly to taxable income. In addition, they may add supplements to existing non-refundable tax credits such as personal or spousal amounts, and introduce new non-refundable tax credits.

Tax Year The annual period for which taxes are being reported; for most individuals this would be the preceding calendar year.

Values The guiding principles that define an organization's corporate culture and reflect its distinct character. These values may involve the kind of product or service to be produced/delivered, the kind of organization that it wants to be, or a managerial philosophy. Examples of values are professionalism, respect, co-operation, integrity, creative thinking, and dependability.

Vision The vision clarifies what the organization should look like and how it should behave as it fulfils its mission. A vision statement emphasizes purpose, behaviour, performance criteria, decision rules, and standards. Other characteristics include being relatively future oriented; reflecting high ideals and challenging ambitions; and capturing the organization's uniqueness and distinctive competence.

Voluntary Disclosures Program Provides clients with the opportunity to correct any past errors or omissions, and to report without penalty to the CCRA on their tax, duty, and tariff obligations.

Waiver When penalties or interest have not yet been charged, a determination is made not to charge the amount, either at the client's request or on the CCRA's own initiative.

Write-offs Uncollectible taxes that are deleted from active inventory of accounts receivable after the Agency has taken all reasonable collection action and exhausted all possible means of collection.

CCRA Financial Statements
2001-2002 Annual Report to Parliament

More Ways to Serve You!
Pour vous servir encore mieux !

Canada Customs and Revenue Agency | Agence des douanes et du revenu du Canada

Canada

Account*ability*, the ongoing title of our annual Performance Reports to Parliament, embodies two key themes: **account** and ***ability***. **Account** represents the CCRA's declaration of what we have accomplished following our transition to agency status and, in the case of this report, in our second year as an agency. ***Ability*** symbolizes the capacity of the CCRA's workforce to realize the promise of agency status. In both themes, a common thread emerges: that teamwork is essential to both the successes realized to date and to achieving the strategic agendas set out in our corporate business plans. Underpinning these themes is a strong commitment to being a connected, learning organization—where we work together to reflect on our experiences, both successes and failures, and on new ideas, knowledge, and insights to continually improve our performance.

This year, **Account*ability*** comprises two volumes. The *CCRA Performance Report* provides an agency-wide overview of our program delivery results, and summaries of our performance in each of the CCRA's five business lines against the objectives set out in our 2001-2002 to 2003-2004 *Corporate Business Plan*. (A more comprehensive discussion of our performance by business line is available on-line at www.ccra-adrc.gc.ca/accountability.) The second volume, *CCRA Financial Statements*, provides the financial exhibits for our operations and responsibilities in 2001-2002. It also includes additional financial information to meet government-wide performance reporting requirements.

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Overview

The Financial Statements pertaining to the activities of the Canada Customs and Revenue Agency (CCRA) present the financial information in accordance with the accounting principles of the Government of Canada. The CCRA Statement of Operations – Agency Activities includes certain accrual accounting adjustments including adjustments for services provided by other government departments. The Auditor General of Canada's audit opinions pertaining to these financial statements are contained in this report. Beyond the audited financial statements, this document contains management discussions on the Agency's operations and the activities it administers.

We have added a new section in this year's financial statements providing unaudited supplementary financial information relating to the Agency's resource management performance for purposes of reporting to Parliament on the use of appropriations in 2001-2002. The CCRA's funding is provided by Parliament through annual appropriations. The CCRA reports its expenditures and performance to Parliament in the *CCRA Performance Report* together with details on the management of Parliamentary appropriations on modified cash basis of accounting, which is a different accounting basis than that used for financial statement reporting. This appropriation basis of accounting does not include, for example, certain accrual accounting adjustments for services provided by other government departments that are part of the audited financial statement of operations. A reconciliation between the expenditures reported in the CCRA Performance Report and those reported in the audited Financial Statement of Operations – Agency Activities is shown in Table 9 on page 2-62. The opinions of the Auditor General on the financial statements do not extend to this supplementary financial information.

The CCRA maintains financial and management control systems and practices that provide reasonable assurance the information presented constitutes a fair and frank accounting of how well the CCRA is performing against the objectives it set out to accomplish. To ensure a high level of assurance, Internal Audit conducts independent reviews of various aspects of the CCRA's performance information. In addition, the Board of Management's Audit Committee—which oversees management's responsibilities for maintaining adequate internal control and financial/performance reporting systems—meets with internal and external auditors on a regular basis. This committee recommends the Annual Report including financial statements to the Board of Management for subsequent approval by the Minister.

Audited *Financial Statements*

STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying Statements of Operations of the Canada Customs and Revenue Agency in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. Significant accounting policies are set out in Note 2 to each of the Statements.

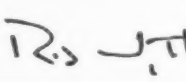
Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Agency. In order to assure objectivity and freedom from bias, the financial statements are approved by the Agency's Audit Committee on behalf of the Board of Management. The Audit Committee meets with management, the internal auditors and the Auditor General of Canada on a regular basis, and the auditors have full and free access to the Audit Committee.

Some of the information, such as accruals and services provided without charge by other government departments, included in the Statements of Operations, are based on management's best estimates and judgments with due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a record of the Agency's financial transactions. Financial information submitted to the *Public Accounts of Canada* is consistent with these Statements of Operations.

The Agency maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are within the authorities provided by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguarding of its assets. Financial management and internal control systems are reinforced by the maintenance of internal audit programs. The Agency also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada conducts independent audits and expresses opinions on the accompanying financial statements.

Approved by:



Rob Wright
Commissioner

Stephen Rigby
Chief Financial Officer and Assistant
Commissioner, Finance and Administration

Ottawa, Ontario
September 16, 2002

STATEMENT OF OPERATIONS – *AGENCY ACTIVITIES*

AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Board of Management of the Canada Customs and Revenue Agency and the Minister of National Revenue

I have audited the Statement of Operations – Agency Activities of the Canada Customs and Revenue Agency for the year ended March 31, 2002. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the Agency Activities for the year ended March 31, 2002 in accordance with the accounting policies set out in Note 2 to the financial statement.

Sheila Fraser

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
July 12, 2002

Statement of Operations – Agency Activities

for the year ended March 31
(in thousands of dollars)

	2002	2001
OPERATING AND ADMINISTRATION EXPENDITURES		
Services		
Personnel		
Salaries	2,038,584	1,817,854
Other allowances and benefits	835,254	773,366
	2,873,838	2,591,220
Accommodation	222,495	214,326
Professional and special services	202,846	163,792
Transportation and communications	183,538	173,858
Transfer payments to the Province of Quebec (GST joint administration)	108,126	118,953
Purchased repair and maintenance	82,104	77,467
Other services	41,164	44,507
Rentals	12,032	11,414
Information	6,473	4,948
Utilities	568	598
	3,733,184	3,401,083
Goods		
Equipment	112,465	95,139
Materials and supplies	61,583	62,940
Land, building and works	21,546	7,310
	195,594	165,389
Other Expenditures		
Subsidies and other	2,466	2,518
Total operating and administration expenditures	3,931,244	3,568,990
NON-TAX REVENUE (Note 4)	208,971	213,249
NET COST OF OPERATIONS	**3,722,273**	**3,355,741**

Contingent liabilities (Note 10) and commitments (Note 12)
The accompanying notes are an integral part of this statement

Approved by:

Rob Wright
Commissioner

Michael L. Turcotte
Chair, Board of Management

Notes to the Statement of Operations – Agency Activities

1. Authority and purpose

The Canada Customs and Revenue Agency (the "Agency") was established effective November 1, 1999, under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenditures are funded by the Government of Canada through appropriations.

The Agency's mandate is to provide support, advice and services when:

a) supporting the administration and enforcement of program legislation;

b) implementing agreements between the Government of Canada or the Agency and the government of a province or other public body performing a function of government in Canada to carry out an activity or administer a tax or program;

c) implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and

d) implementing agreements between the Government of Canada and aboriginal governments to administer a tax.

In delivering its mandate, the Agency:

- collects revenues and administers tax laws for the federal government and for certain provinces and territories and others, including First Nations;
- provides border services and administers legislation governing international trade and travel; and
- delivers certain social and economic benefit programs to Canadians, through the tax system.

For financial reporting purposes, the activities of the Agency have been divided into two Statements of Operations: Agency Activities and Administered Activities. This Statement of Operations – Agency Activities includes those operational revenues and expenditures which are controlled by the Agency and utilized in running the organization. The separate Statement of Operations – Administered Activities has been divided into two components: administered revenues and administered expenditures. It includes those revenues and expenditures which are controlled by someone other than the Agency, such as the federal government, a province or territory, or other groups or organizations, but are managed by the Agency on their behalf. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

The Agency administers, on behalf of others, income taxes and sales taxes, Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, as well as amounts collected for other groups or organizations. The Agency is responsible for the administration and enforcement of the following acts, and certain other acts for which the Minister of National Revenue has a mandated role: *Canada Customs and Revenue Agency Act*, *Children's Special Allowances Act*, *Customs Act*, *Customs Tariff*, *Excise Act*, *Excise Tax Act* (includes Goods and Services Tax (GST) Harmonized Sales Tax (HST)), *Income Tax Act*, and others.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax and customs programs' legislation.

2. Significant accounting policies

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the Statement of Operations – Agency Activities has been prepared in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. The most significant accounting policies are as follows:

a) Expenditure recognition

All expenditures are recorded on the accrual basis.

b) Non-tax revenue recognition

All non-tax revenue is recorded on the accrual basis. Non-tax revenue reported in this statement excludes administered revenues collected under the authority of the *Income Tax Act*, the *Customs Act*, the *Excise Act*, the *Excise Tax Act* and other similar legislation.

c) Capital asset purchases

Acquisitions of capital assets are charged to operating and administrative expenditures in the year of purchase.

d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as non-tax revenue and are not deducted from expenditures.

e) Services provided without charge by other government departments

Estimates of amounts for services provided without charge by other government departments are included in expenditures. Those amounts include:

- accommodation provided by Public Works and Government Services Canada,
- employer's contributions to the health insurance plan provided by Treasury Board,
- workers' compensation benefits provided by Human Resources Development Canada,
- audit services provided by the Office of the Auditor General of Canada, and
- legal services provided by Justice Canada.

f) Contribution to Public Service Superannuation Plan

The Agency's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Agency contribute to the cost of the Plan. Contributions by the Agency are charged to expenditures in the period incurred and represent the total pension obligation of the Agency to the Plan. The Agency is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and is not entitled to surpluses.

g) Employee severance benefits, vacation pay and compensatory leave

Employee severance benefits, vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment. The employee severance benefits liability is estimated using the Government of Canada's demographic population characteristics and demographic population assumptions. The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and compensatory leave benefits accruing to employees. Employee severance benefits and vacation pay liabilities payable on cessation of employment represent obligations of the Agency that are normally funded through the Treasury Board.

The Government had announced its intention to change its accounting policies to a form of full accrual accounting beginning in 2001-2002. However, in the 2001 Budget, the Minister of Finance announced that the Government had decided to delay the implementation of full accrual accounting for the purpose of the Government's audited financial statements for at least one year. Consequently, the Agency will defer the preparation of a full set of accrued financial statements pertaining to Agency Activities, i.e. Statement of Financial Position, Statement of Operations, Statement of Equity of Canada and a Statement of Cash Flows until the implementation of full accrual accounting.

3. Parliamentary appropriations

	2002	2001
	(in thousands of dollars)	
Vote 1-CCRA (Operating expenditures)	2,935,128	4,053,757
Less: Relief for Heating Expense payments[1]	42,211	1,459,267
Less: amounts available for use in subsequent years for Relief for Heating Expense payments[1]	20,341	62,552
Less: amounts lapsed	3,148	0
Less: amounts available for other uses in subsequent year	152,362	115,230
	2,717,066	2,416,708
Vote 5-CCRA (Capital expenditures)	27,236	13,733
Less: amounts available for use in subsequent year	491	3,733
	26,745	10,000
Vote 10-CCRA (Transfer payments)	113,028	121,655
Less: amounts available for use in subsequent year	4,902	2,702
	108,126	118,953
Add: Statutory contributions to employee benefit plans	390,100	414,548
Spending of revenues received through the conduct of its operations pursuant to section 60 of the *CCRA Act*	30,956	37,035
Other statutory expenditures	785	883
Spending of proceeds from disposal of surplus Crown assets	480	638
	422,321	453,104
TOTAL APPROPRIATIONS USED	3,274,258	2,998,765
Less: Non-tax revenue other than revenue credited to vote 1 (Note 4)	68,047	80,451
Add: Services provided without charge by other government departments (Note 9)	463,843	391,377
Net changes in future funding requirements (Note 6)		
Employee severance benefits	34,230	25,398
Vacation pay and compensatory leave	17,989	20,652
	516,062	437,427
NET COST OF OPERATIONS	**3,722,273**	**3,355,741**

[1] In accordance with the division of activities for financial reporting purposes outlined in Note 1, the ex gratia relief for heating expense payments, which were authorized through Vote 1-CCRA (Operating expenditures), are reported as an administered expenditure on the Statement of Operations – Administered Activities. The amount shown as available for use in subsequent years is restricted to such payments.

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4. Non-tax revenue

The following table presents details of non-tax revenue as reported on the Statement of Operations:

	2002	2001
	(in thousands of dollars)	
Non-tax revenue credited to vote 1-CCRA (Operating expenditures)		
Fees for collecting Employment Insurance premiums	78,244	83,086
Fees for collecting Canada Pension Plan contributions	62,680	49,712
	140,924	132,798
Other respendable revenues		
Administration fees – Provinces & Municipalities	20,634	24,247
Duty free shops – License fees[1]	–	5,568
Services fees	3,434	3,385
Refunds of previous years' expenditures	2,979	935
Ruling fees	2,086	1,479
Miscellaneous respendable revenues	1,965	1,661
	31,098	37,275
Other non-tax revenue		
Recovery of employee benefit costs for collecting activities	25,512	26,301
Duty free shops – License fees[1]	5,531	–
Adjustment to accounts payable	1,594	10,117
Lease and use of public property	645	669
Miscellaneous non-tax revenue	3,667	6,089
	36,949	43,176
TOTAL NON-TAX REVENUE	**208,971**	**213,249**

1 Due to regulatory changes, 2001-2002 revenues from Duty free shops – License fees are not available to CCRA as Respendable Non-tax revenue.

5. Accounts receivable

At year-end, accounts receivable resulting from transactions with outside parties are as follows:

	2002	2001
	(in thousands of dollars)	
Accounts receivable – From other government departments	11,586	20,026
Accounts receivable – External to the Government	1,131	1,016
	12,717	21,042
Less: allowance for doubtful accounts	117	45
	12,600	**20,997**

Revenues associated with these accounts receivable are reflected in the Statement of Operations.

6. Liabilities

At year-end, the Agency has the following liabilities:

	2002	2001
	(in thousands of dollars)	
Employee severance benefits	381,752	347,522
Accrued employee salary and benefits	150,625	41,404
Accounts payable – External to the Government	144,166	120,103
Vacation pay and compensatory leave	133,989	116,000
Accounts payable – To other government departments	37,126	70,483
Capital leases	6,804	6,816
Accounts payable – To employees	3,914	3,139
Other liabilities	491	120
	858,867	**705,587**

Expenditures associated with these liabilities are reflected in the Statement of Operations.

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7. Capital assets purchases

Accounting principles of the Government of Canada do not require the capitalization of capital assets. Capital expenditures have been charged to operating and administrative expenditures at the time of acquisition or construction. For information purposes, this table presents those acquisitions during the year that could otherwise have been capitalized under a full accrual accounting principle for tangible capital assets. For the purpose of this table, we have recorded only assets with an original individual cost of $10,000 or more.

	2002	2001
	(in thousands of dollars)	
Software under development[1]	49,150	–
Buildings under construction	19,340	6,542
Informatics purchased and developed software[1]	17,248	–
Information technology equipment	14,707	17,929
Motor vehicles	4,532	1,675
Equipment	4,405	1,629
Land	2,401	15
Capital leases (Information technology)	2,029	922
Works and infrastructure	31	0
Buildings	17	544
	113,860	**29,256**

[1] The capitalization of software under development and informatics purchased and developed software has been done on a prospective basis from April 1, 2001.

8. Board of Management

Pursuant to the *Canada Customs and Revenue Agency Act*, a Board of Management is appointed to oversee the organization and administration of the Agency and the management of its resources, services, property, personnel and contracts. Expenditures relating to the Board's activities during the year total $920,000 (2001 – $1,045,000) and are included in the Statement of Operations. This includes payments to the Board of Management, secretariat staff personnel expenditures, travel and other expenditures.

9. Related party transactions

The Agency is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises.

a) Services provided without charge by other government departments:

During the year, the Agency received accommodation and professional services without charge from other government departments and agencies. Employer's contributions to the health insurance plan and workers' compensation benefits were also provided by other government departments without charge. Significant services provided without charge have been recorded in the Agency's statement of operations as follows:

	2002	2001
	(in thousands of dollars)	
Accommodation	222,495	214,326
Employer's contribution to the health insurance plan	169,465	112,842
Legal services	65,072	57,907
Audit services	4,000	3,270
Workers' compensation benefits	2,811	3,032
	463,843	**391,377**

b) Payables and receivables outstanding at year end with related parties:

Accounts receivable – From other government departments	11,586	20,026
Accounts payable – To other government departments	37,126	70,483

10. Contingent liabilities

In connection with its operations, the Agency is a defendant in certain cases of litigation. It is estimated that, at March 31, 2002, there are $5 million ($4 million at March 31, 2001) in potential liabilities arising from claims. A contingent liability will be recorded as an actual liability with a corresponding charge to expenditures when it becomes likely that a payment will be made and the amount of that payment may be reasonably and reliably estimated.

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11. Capital lease obligations

The Agency has entered into agreements to rent information technology equipment under capital leases. The obligations for the upcoming years include the following:

	2002	2001
	(in thousands of dollars)	
Year 1	2,974	2,182
Year 2	2,290	2,047
Year 3	1,749	1,710
Year 4	369	1,371
Year 5	0	343
Total future minimum lease payments	7,382	7,653
Less: imputed interest	578	837
Balance of obligations under capital leases	**6,804**	**6,816**

12. Commitments

The nature of the Agency's activities results in some large multi-year contracts and obligations whereby the Agency will be committed to make future payments when the services/goods are rendered. Significant commitments that can be reasonably estimated are as follows (in thousands of dollars):

	2003	2004	2005	2006	2007
Capital leases (Information technology)	2,974	2,290	1,749	369	0
Operating leases	788	747	525	299	148
Total	**3,762**	**3,037**	**2,274**	**668**	**148**

13. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation used in the current year.

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STATEMENT OF OPERATIONS – *ADMINISTERED ACTIVITIES*

AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Board of Management of the Canada Customs and Revenue Agency and the Minister of National Revenue

I have audited the Statement of Operations – Administered Activities of the Canada Customs and Revenue Agency for the year ended March 31, 2002. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the Agency's Administered Activities for the year ended March 31, 2002 in accordance with the accounting policies set out in Note 2 to the financial statement.

Sheila Fraser

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
September 16, 2002

Statement of Operations – Administered Activities

for the year ended March 31
(in thousands of dollars)

	2002	2001 (Restated - Note 5)
Administered Revenues		
Tax Revenues (Note 3)		
Income tax		
Personal	167,457,117	163,763,361
Transfers to others (Note 4)	(76,843,982)	(74,235,713)
Federal – Personal	90,613,135	89,527,648
Corporation	26,849,617	30,947,905
Transfers to others (Note 4)	(2,836,826)	(2,736,354)
Federal – Corporation	24,012,791	28,211,551
Non-resident and other	4,149,532	4,312,234
Non-resident and Other	4,149,532	4,312,234
Total Federal Income Tax	**118,775,458**	**122,051,433**
GST and HST, Excise and Customs		
Goods and Services Tax (GST)/ Harmonized Sales Tax (HST) (Note 6)	30,006,726	29,641,521
Transfers to others (Note 4)	(2,133,468)	(1,818,627)
Total GST and Federal HST	27,873,258	27,822,894
Excise energy taxes	4,757,925	4,805,284
Other excise duties and taxes	3,952,684	3,514,040
Total Excise Duties and Taxes	8,710,609	8,319,324
Customs import duties	3,016,622	2,807,317
Total Customs Import Duties	3,016,622	2,807,317
Total GST and Federal HST, Excise and Customs	**39,600,489**	**38,949,535**
Other		
Nova Scotia Worker's Compensation	160,240	156,660
Provincial sales, tobacco and alcohol taxes	39,458	38,470
Transfers to others (Note 4)	(199,698)	(195,130)
Total Other	0	0
Total Federal Tax Revenues	**158,375,947**	**161,000,968**

Administered Revenues (Continued)

	2002	2001 (Restated - Note 5)
Total Non-Tax Revenues (Note 7)	**178,959**	**200,099**
Total revenues administered on behalf of the Government of Canada	**158,554,906**	**161,201,067**
Administered Expenditures		
Federal expenditures		
Child tax benefits	7,557,029	6,810,968
GST credit	2,963,732	2,901,708
Children's special allowance	125,026	102,689
Interest	53,801	79,392
Relief for Heating Expense payments	42,211	1,459,267
Old Age Security benefits repaid	(733,522)	(588,467)
Total federal expenditures	**10,008,277**	**10,765,557**
Other expenditures		
Provincial/Territorial Family Benefit Programs (Note 8)	791,224	1,769,872
Recoveries from Provinces/Territories	(791,224)	(1,769,872)
Total Other expenditures	**0**	**0**
Total Expenditures Administered on behalf of the Government of Canada	**10,008,277**	**10,765,557**

Contingent significant refunds (Note 9)
The accompanying notes form an integral part of this statement.

Approved by

Rob Wright
Commissioner

Michael L. Turcotte
Chair, Board of Management

Notes to the Statement of Operations – Administered Activities

1. Authority and purpose

The Canada Customs and Revenue Agency (the "Agency") was established effective November 1, 1999, under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenditures are funded by the Government of Canada through appropriations.

The Agency's mandate is to provide support, advice, and services when:

a) supporting the administration and enforcement of program legislation;

b) implementing agreements between the Government of Canada or the Agency and the government of a province or other public body performing a function of government in Canada to carry out an activity or administer a tax or program;

c) implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and

d) implementing agreements between the Government of Canada and aboriginal governments to administer a tax.

In delivering its mandate, the Agency:

- collects revenues and administers tax laws for the federal government and for certain provinces and territories and others, including First Nations;
- provides border services and administers legislation governing international trade and travel; and
- delivers certain social and economic benefit programs to Canadians, through the tax system.

For financial reporting purposes, the activities of the Agency have been divided into two Statements of Operations: Administered Activities and Agency Activities. This Statement of Operations – Administered Activities has been divided into two components: Administered revenues and Administered expenditures. It includes those revenues and expenditures which are controlled by someone other than the Agency, such as the federal government, a province or territory, or another group or organization, and managed by the Agency on their behalf. The separate Statement of Operations – Agency Activities includes those operational revenues and expenditures which are controlled by the Agency and utilized in running the organization. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

The Agency administers, on behalf of others, income taxes and sales taxes, Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, as well as amounts collected for other groups or organizations. The Agency is responsible for the administration and enforcement of the following acts and certain other acts for which the Minister of National Revenue has a mandated role: *Canada Customs and Revenue Agency Act, Children's Special Allowances Act, Customs Act, Customs Tariff, Excise Act, Excise Tax Act* (includes Goods and Services Tax (GST)/Harmonized Sales Tax (HST)), *Income Tax Act*, and others.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and enforcement of the various tax and customs programs' legislation.

2. Significant accounting policies

As required by section 88(2) (a) of the *Canada Customs and Revenue Agency Act*, the Statement of Operations – Administered Activities has been prepared in accordance with accounting principles consistent with those applied in the preparation of the financial statements of the Government of Canada. The purpose of this financial statement is to present the tax and tax-related revenues and expenditures that the Agency administered on behalf of the federal government, provincial/territorial governments, and other organizations. The most significant accounting policies are as follows:

(a) Tax revenue recognition

Tax revenues are generally reported in the period in which they are received. Tax revenues are reported net of refunds. Transfers to others are generally recorded on a cash basis. Refunds of tax revenues are generally allocated to the year in which the processing cycle for the assessment of the related tax return has been started. With the implementation of a new corporate tax processing system during 2000-2001, corporate tax refunds are allocated to the year in which the assessment of the return is normally processed. Cases of tax refunds that are significant and that have been appealed to the Federal Court of Canada or to the Supreme Court of Canada are accrued when a court decision in favour of the taxpayer is rendered and the Crown has taken a decision not to pursue further.

(b) Non-tax revenue recognition

Non-tax revenues on the Statement of Operations – Administered Activities are generally reported in the period in which they are received. Penalties include amounts collected on late payment of GST and excise taxes and duties. Income tax interest and penalties are recorded as tax revenue.

(c) Expenditures

The Goods and Services Tax (GST) quarterly tax credits and payments under the Child Tax Benefit Program, the Children's Special Allowance, provincial/territorial benefit programs expenditures, and recoveries and the Relief for Heating Expense payments are charged to the period to which they relate. OAS benefits repaid are recognized as tax returns are assessed.

The Government had announced its intention to change its accounting policies to a form of full accrual accounting beginning in 2001-2002. However, in the 2001 Budget, the Minister of Finance announced that the Government had decided to delay the implementation of full accrual accounting for the purpose of the Government's audited financial statements for at least one year. Consequently, the Agency will defer the preparation of a full set of accrued financial statements pertaining to Administered Activities, i.e. Statement of Administered Assets and Liabilities, Statement of Administered Revenues, Statement of Administered Expenses, and a Statement of Cash Flows.

3. Tax revenues

The CCRA, in the normal course of operations, collects and then refunds certain amounts to taxpayers. The following table represents details of gross cash receipts and refunds reported in the Statement of Operations – Administered Activities:

	2002			2001
	Gross Cash Receipts	Refunds	Net	Net
	(in thousands of dollars)			
Income Tax				
Personal	185,781,923	18,324,806	167,457,117	163,763,361
Corporation	36,132,454	9,282,837	26,849,617	30,947,905
Non-resident and Other	4,311,619	162,087	4,149,532	4,312,234
Total income tax	**226,225,996**	**27,769,730**	**198,456,266**	**199,023,500**
GST and HST, Excise and Customs				
Goods and Services Tax (GST)/ Harmonized Sales Tax (HST)	62,240,984	32,234,258	30,006,726	29,641,521
Excise energy taxes	4,760,072	2,147	4,757,925	4,805,284
Other excise duties and taxes	4,105,959	153,275	3,952,684	3,514,040
Customs import duties	3,265,394	248,772	3,016,622	2,807,317
Total GST and HST, Excise and Customs	**74,372,409**	**32,638,452**	**41,733,957**	**40,768,162**
Other				
Nova Scotia Worker's Compensation	160,240	0	160,240	156,660
Provincial sales, tobacco and alcohol taxes	39,458	0	39,458	38,470
Total other	**199,698**	**0**	**199,698**	**195,130**
Tax revenues, before transfers	**300,798,103**	**60,408,182**	**240,389,921**	**239,886,792**

4. Transfers/Revenues collected on behalf of others

Transfers are made by the CCRA to others for whom the CCRA administers taxes. The transfers are either made directly to the party on whose behalf the CCRA collects the taxes, such as to Human Resources Development Canada for the Canada Pension Plan, the Employment Insurance Account, and the Employment Insurance benefits repaid, or to a liability account of the government from which the federal Department of Finance makes transfers to the party for whom the tax is administered. Transfers to the provinces territories and First Nations are handled in this latter manner.

Transfers made in any one year typically are comprised of two components:

1) transfers relating to a current time period such as a tax year. These amounts are generally determined using best estimates; and

2) a final adjustment for a prior time period. This adjustment to total tax revenues brings previously estimated and recorded transfers for the prior time period into agreement with actual information, such as assessed amounts.

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1) transfers relating to a current time period such as a tax year. These amounts are generally determined using best estimates; and

2) a final adjustment for a prior time period. This adjustment to total tax revenues brings previously estimated and recorded transfers for the prior time period into agreement with actual information, such as assessed amounts.

Any differences between actual amounts owing to others for whom the CCRA administers taxes and best estimates are only known in subsequent periods when actual amounts become known. These differences are reflected in the financial statement in the year they are determined.

The following table presents details of transfers reported on the Statement of Operations – Administered Activities:

	2002	2001 (Restated – Note 5)
	(in thousands of dollars)	
Personal		
Provincial/territorial/First Nations income taxes	35,111,305	33,880,720
Canada Pension Plan contributions	23,353,905	21,161,664
Employment Insurance premiums	18,342,188	18,987,354
Employment Insurance benefits repaid	36,584	205,975
Total Personal transfers	**76,843,982**	**74,235,713**
Corporation		
Provincial/territorial income taxes	2,836,826	2,736,354
Total Corporation transfers	**2,836,826**	**2,736,354**
GST and HST		
Harmonized Sales Tax	2,130,929	1,817,062
First Nations Sales Tax	2,539	1,565
Total GST/HST transfers	**2,133,468**	**1,818,627**
Other		
Nova Scotia Worker's Compensation	160,240	156,660
Provincial sales, tobacco and alcohol taxes	39,458	38,470
Total other transfers	**199,698**	**195,130**
Total transfers	**82,013,974**	**78,985,824**

5. Overpayments under Tax Collection Agreements and related subsequent event

Under Tax Collection Agreements, the Canada Customs and Revenue Agency (CCRA) collects personal income taxes on behalf of the Government and all provincial and territorial governments except Quebec.

During the year, the CCRA discovered the misclassification of mutual fund trust capital gain refunds in its reports pertaining to provincial and territorial assessed taxes. This in turn caused overpayments to a number of provinces totaling $3,376 million in respect of the 1993 to 1999 tax years. Of this amount, audit level assurance has been obtained on an amount of $2,537 million in respect of the 1997 to 1999 tax years. However, audit level assurance has not been obtained on an amount of $839 million in respect of the 1993 to 1996 tax years. Reliable financial information is not available to quantify overpayments for tax years prior to 1993.

Prior to the end of the 2001-2002 fiscal year, the CCRA implemented changes in systems and procedures to correct the reporting of mutual fund trust capital gain refund amounts for the 2000 and subsequent tax years.

On September 4, 2002, the Government announced its decision to recover, over a ten-year period beginning in fiscal year 2004-2005, approximately $1,421 million of the $2,537 million in overpayments to the provinces related to mutual fund trust capital gain refunds applicable to the 1997 to 1999 tax years. Overpayments relating to tax years prior to 1997 will not be recovered.

The misclassification of mutual fund trust capital gain refunds resulted in the understatement of federal personal income tax revenues and the overstatement of personal income tax transfers to provinces on the CCRA's Statement of Operations – Administered Activities for fiscal years prior to 2001-2002. The financial statement for fiscal year 2000-2001 has been restated to reflect a $1,000 million increase in federal personal income tax revenues and a $1,000 million decrease in transfers to others to correct for the overpayment to the provinces for tax year 2000. Total federal tax revenues and total revenues administered on behalf of the Government of Canada for 2000-2001 have also been increased by the $1,000 million restatement.

Federal tax revenues related to fiscal years 1997-1998 to 1999-2000 are affected by the decision to recover $1,421 million in overpayments ($982 million on a net present value basis). This net increase in federal tax revenues has been reflected as a reduction in the opening accumulated deficit as at March 31, 2000, in the financial statements of the Government of Canada.

6. Goods and Services Tax/Harmonized Sales Tax

GST collected on the sale of goods and services by most other federal government organizations is included in this statement.

GST collected on goods and services in the province of Quebec on behalf of the federal government is transferred by the Ministère du Revenu du Québec to the Agency and is thus included in this statement.

Amounts reported include Harmonized Sales Tax (HST) and First Nations sales tax where applicable. GST and HST received are reported net of offsetting refunds and rebates claimed by registrants. Transfers of HST to provinces and sales tax to the First Nations are calculated in accordance with applicable agreements.

7. Non-tax revenue

The following table presents details of administered non-tax revenues:

	2002	2001
	(in thousands of dollars)	
Non-tax Revenue		
Penalties – GST and excise	96,522	91,931
Interest – GST and excise	82,838	81,841
Seizures	8,497	11,331
Fines and forfeitures	8,565	14,931
Sale of unclaimed goods, etc.	70	65
Provision for uncollectable amounts	(17,533)	0
Total administered non-tax revenues	**178,959**	**200,099**

8. Provincial/Territorial benefit programs

Provincial territorial benefit programs include the following: Newfoundland and Labrador Harmonized Sales Tax Credit, Newfoundland and Labrador Senior Supplement, Newfoundland and Labrador Child Benefit, Newfoundland and Labrador Healthy Infant Supplement, Nova Scotia Child Benefit, New Brunswick Child Benefit, Saskatchewan Child Benefit, Saskatchewan Sales Tax Credit, Alberta Family Employment Tax Credit, Alberta Energy Tax Refund, British Columbia Family Bonus, British Columbia Earned Income Benefit, British Columbia Energy Rebate, Yukon Child Benefit, Northwest Territories Child Benefit, Ontario Taxpayers Dividend and the Nunavut Child Benefit. These amounts represent payments made by the Agency to individual taxpayers, on behalf of the applicable province/territory.

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9. Contingent significant refunds

Contingent significant refunds represent potential amounts that may become actual refunds when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur and a reasonable estimate of the amount to be refunded can be made, the amount is accrued.

There are $308 million ($1,123 million as at March 31, 2001) in claims or litigation relating to tax refunds that are significant and were under appeal to the Federal Court of Canada or the Supreme Court of Canada at March 31, 2002. These claims for significant tax refunds are disclosed until such time as a decision is made and all appeals to the Federal Court of Canada or the Supreme Court of Canada have been exhausted or are not expected to be pursued. After this time, the refund is either accrued or no longer disclosed, as appropriate.

10. Accounts receivable

Accounts receivable for tax revenues are unaudited and are reported on a memorandum basis in the *Public Accounts of Canada*. Details of the unaudited balances are included in Section 4 of Volume II (Part II) of the *Public Accounts of Canada*.

11. Deposit and trust accounts

The Agency receives refundable deposits to ensure compliance with various regulations. Deposits held at March 31, are as follows:

	2002	2001
	(in thousands of dollars)	
Guarantee deposits		
Balance, beginning of year	16,414	12,178
Add: receipts	6,529	5,285
Less: disbursements	3,468	1,049
Balance, end of year	**19,475**	**16,414**
Temporary deposits received from importers		
Balance, beginning of year	556	700
Net transactions during the year	(251)	(144)
Balance, end of year	**305**	**556**

The guarantee deposits account was established to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the *Customs Act* and the *Excise Tax Act*.

The temporary deposits received from importers account was established to record temporary security deposits received from importers to ensure compliance with various Customs and Excise regulations regarding temporary entry of goods.

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Management Discussion in Support of *Audited Financial Statements*

MANAGEMENT DISCUSSION AND ANALYSIS – AGENCY ACTIVITIES

Introduction

This section of the Financial Statements provides unaudited supplementary information on Agency Activities, as reported in the audited Statement of Operations – Agency Activities.

Agency management

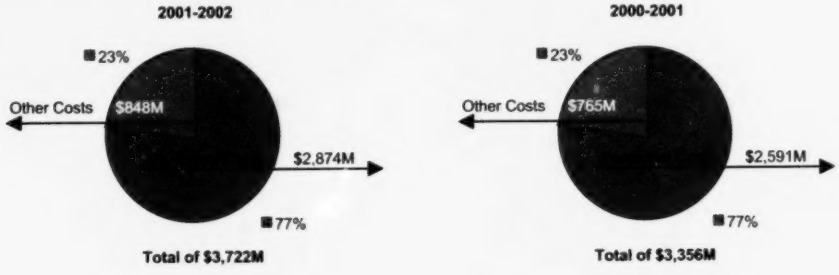
The Canada Customs and Revenue Agency is organized and primarily managed along five business lines. Within the business lines, the functional program branches (e.g., Customs, Assessment and Collections, Compliance Programs, etc.) provide a further level of desegregation whereby variances can be identified and explanations constructed. The larger part of the expenditure variances between fiscal years relates to the new authorities received by the Agency in 2001-2002 such as submissions to Treasury Board for the February 2000 Federal Budget Omnibus Submission ($60.1 million), the October 2000 Economic Statement Submission ($0.5 million), the Resource and Management Review ($225.3 million), and the Public Security and Anti-Terrorism Initiatives ($62.8 million).

A number of key business drivers impacted the Agency's business and account in part for increased expenditures in 2001-2002, such as clearing travellers entering Canada and processing tax files for individuals and corporations. In addition, collective agreements were signed, leading to increased expenditures.

Net cost of operations

The CCRA's total 2001-2002 spending increased by $366 million or 11% from 2000-2001. The Agency costs, as detailed in its annual Financial Statements (modified accrual accounting basis), are made up of approximately 77% in personnel costs (salaries, other allowances, and benefits) and nearly 23% in other costs. Much of the latter are linked to personnel costs (e.g., travel for auditors, computers, accommodation, furniture replacement, etc.) and therefore personnel costs are the primary cost drivers for the Agency, as illustrated below:

Exhibit 1: Net cost of operations



Personnel costs (salaries, other allowances, and benefits)

The CCRA's personnel costs (salaries, other allowances, and benefits) increased by some 11% or $283 million over 2000-2001. Of this amount, $221 million relates mainly to collective agreements funding received from Treasury Board; new authorities approved by the Treasury Board; and other personnel actions including overtime.

The remaining $62 million of the $283 million increase relates to other allowances and benefits, and is directly linked to the increase in the salaries noted above [e.g., employee severance benefits ($9 million), other allowances and benefits such as maternity benefits and performance pay ($21 million), health insurance ($56 million), etc.] totaling some $86 million, offset by a decrease in employee benefit plans of $24 million.

Other Costs

Other costs increased by 11% or some $83 million. The majority of these expenses all have a support relationship to the salary increases noted above. Major components of this increase relate to: accommodation ($8 million), professional and special services ($39 million), transportation and communication ($10 million), purchased repair and maintenance ($5 million), equipment ($17 million), and land, building and works ($14 million), etc. for $93 million; offset by decreases in transfer payments ($11 million) and other services ($3 million) for $14 million; and decreases in non-tax revenue for $4 million.

MANAGEMENT DISCUSSION AND ANALYSIS – ADMINISTERED ACTIVITIES

Introduction

This section of the Financial Statements provides unaudited supplementary information on Administered Activities, as reported in the audited Statement of Operations – Administered Activities.

Summary

The Statement of Operations – Administered Activities reflects the total revenues and expenditures administered by the CCRA on behalf of the Government of Canada, provincial and territorial governments and First Nations. As per Note 5 of the financial statements, the CCRA collects and then refunds certain amounts to taxpayers. The amounts for which analysis is provided in the following narrative are net of refunds, as reflected in the Statement of Operations.

Gross revenues, including non-tax revenue and net of refunds amounted to $240.6 billion in 2001-2002, an increase of $0.4 billion, or 0.2%, over 2000-2001.

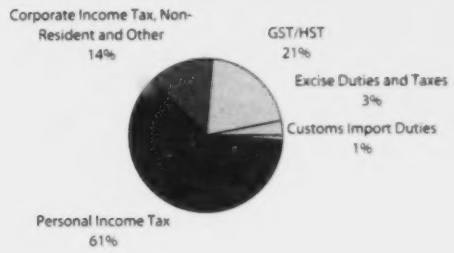
In addition, transfers are made either directly to the party on whose behalf the CCRA collects the taxes, such as Human Resources Development Canada for the Canada Pension Plan and Employment Insurance Account, or to a liability account from which the federal Department of Finance makes transfers to the party for whom the tax is administered. Transfers to the provinces territories and First Nations are handled in the latter manner.

Transfers increased 3.8%, to $82.0 billion in 2001-2002. This includes a $1.0 billion restatement from 2000-2001 to 2001-2002 related to Tax Collection Agreements overpayments to a number of provinces.

The resulting total revenue administered on behalf of the Government of Canada amounted to $158.6 billion, which was $2.6 billion, or 1.6%, lower than in 2000-2001.

Details on the major components of revenues are presented in the sections that follow.

Exhibit 2: Composition of Gross Revenues for 2001-2002



Personal income tax

Personal income tax receipts include source deductions such as federal and provincial personal income tax, payments on filing, instalments, collection of arrears, Canada Pension Plan contributions, and Employment Insurance premiums.

Net personal income taxes before transfers for 2001-2002 were higher than in 2000-2001 by $3.7 billion, or 2.3%.

Gross receipts were higher in 2001-2002 by $4.8 billion, or 2.7%. Growth in gross receipts would have been stronger in 2001-2002 if it were not for the tax relief measures announced in the February 2000 Budget and October 2000 *Economic Statement and Budget Update*, which had a dampening effect on personal income tax revenue growth.

Within personal income tax:

- Statistics Canada data indicated that full-time and part-time labour employment increased by 1.1%, wage settlements were up by 3.2%, and overall labour income rose by 4.4% in 2001. However, source deductions increased by 0.1%, or $0.2 billion, due to the impact of the tax relief measures discussed above.
- Payments on filing increased by $2.7 billion, or 29.2%, in 2001-2002. The number of returns assessed where tax monies were owed to the government increased by 13.0%. Capital gains, employment equity, and CPP for self-employed individuals were major contributors to the increase.
- Instalment payments increased by $712 million, or 5.0%, in 2001-2002 as the number of instalment remitters increased 4.4% over last year and the average amount to be paid was up $412 per reminder.
- Refunds increased by 6.6%, or $1.1 billion, in 2001-2002. The processing of T1 returns was subject to accelerated processing, while the total credit returns assessed increased by 9.8%.
- CPP contributions were up $2.2 billion, or 10.4%, due predominantly to an increase in the pension ceiling from $37,600 in 2000 to $38,300 in 2001 and in the employer-employee contribution rate from 3.9% to 4.3% over the same time period.
- EI premiums for 2001-2002 were down $645.0 million, or 3.4%, from 2000-2001 as the increases in employment and average wages were largely offset by a reduction in the employee premium rate from 2.4% to 2.3% per $100 of insurable earnings beginning January 2001.

Transfers to provinces territories and Child Tax Benefit payments are determined by the Department of Finance.

Corporate, non-resident, and other

Net corporate revenues before transfers decreased $4.1 billion, or 13.2%, in 2001-2002, while net non-resident and other revenues before transfers decreased by $163 million, or 3.8%.

Gross receipts for corporate taxes were $1.8 billion, or 4.8%, lower than 2000-2001. Statistics Canada data indicated that 2001 corporate profits decreased 20.7%. Tax relief measures announced in the February 2000 Budget and October 2000 *Economic Statement and Budget Update* also contributed to the decline in receipts.

Refunds for corporate taxes increased $2.3 billion, or 32.2%, over the previous year. During the period April 2001 to December 2001, 222,680 refunds were issued, while 104,594 refunds were issued during the same period in the previous year.

Gross non-resident and other taxes decreased by $188 million, or 4.2%.

Transfers to provinces territories are determined by the Department of Finance.

GST (including GST on imports) and HST

2001-2002 net revenues for GST HST before transfers were $365 million, or 1.2%, more than they were in 2000-2001.

Gross GST HST receipts for 2001-2002 were $1.4 billion, or 2.3%, higher than for the previous year. Statistics Canada data indicated that retail sales in 2001 were 4.4% higher than in 2000. GST HST refunds increased $1.1 billion, or 5.4%, over 2000-2001.

Customs duties

Net customs receipts were $209 million, or 7.5% greater than the 2000-2001 levels.

Gross customs receipts increased $260 million, or 8.6 %, in 2001-2002 over 2000-2001, due largely to the end of the Auto Pact.

Refunds and drawbacks increased by $50 million, or 25.3%.

Excise duties and taxes

Gross excise taxes and duties increased $527 million, or 6.3%, due in large part to tobacco tax increases on April 6, 2001, and November 2, 2001. After taking into account refunds, net excise taxes and duties increased by $391 million, or 4.7%.

Non-tax revenues

The reduction in non-tax revenues is due mainly to a decision to take into consideration a provision for uncollectible accounts related to certain customs seizures.

Federal expenditures

Federal expenditures decreased by $757 million, or 7.0%. An increase in child tax benefits was offset by the elimination of the one-time payments to individuals, which occurred in 2000-2001, related to the Government program to provide relief for higher heating expenses. Some remaining payments were made in 2001-2002.

Unaudited
Supplementary Financial Information

FINANCIAL PERFORMANCE INFORMATION – PARLIAMENTARY APPROPRIATIONS

Introduction

This section provides the details of the Agency's Resource Management performance for purposes of reporting to Parliament on the use of appropriations in 2001-2002. This complements the information provided in the *CCRA Performance Report* and satisfies the reporting requirements set for departmental performance reports. The information presented in this section is consistent with the CCRA's 2001-2002 Public Accounts.

Financial reporting methodologies

The CCRA's funding is provided by Parliament through annual appropriations (modified cash accounting basis) and the CCRA reports its expenditures and performance to Parliament in the *CCRA Performance Report* together with details on the management of Parliamentary appropriations in this section (on the same basis). However, this does not include, for example, certain accrual accounting adjustments such as services provided by other government departments that are part of the audited financial statement of operations.

In addition to the above reporting requirements, the CCRA is also required to prepare its annual financial statements in accordance with the accounting principles applied in preparing the financial statements of the Government of Canada (modified accrual accounting basis). Accordingly, the CCRA Statement of Operations – Agency Activities includes the accrual accounting adjustments such as services provided by other government departments referred to above.

Throughout the *CCRA Performance Report*, and this section, the modified cash accounting approach is used. A reconciliation between the expenditures reported in the performance report, and those reported in the audited Financial Statement of Operations – Agency Activities, is shown in Tables 9 and 10 starting on page 2-62.

CCRA financial information

Canada Customs and Revenue Agency	2001-2002
Planned Spending	$2,841,229,122
Total Authorities	$3,622,738,300
Actual Spending	$3,441,494,088

Gross cash receipts collected by the CCRA totalled some $302 billion, an increase of 2.0% from $296 billion, in 2000-2001.

Overview

The Planned Spending amount shown above represents the original funding of $2,841.2 million approved by Parliament, as well as Supplementary Estimates and other Treasury Board approvals or statutory adjustments of $781.5 million[1].

1. In-year approvals include items such as: 2000 Omnibus Submission relating to the February 2000 Federal Budget, $60.1 million; measures announced in the October 2000 *Economic Statement*, $0.5 million; Resource and Management Review, $225.3 million; additional revenues deposited to the Consolidated Revenue Fund in 1999-2000, but available to the CCRA for 2001-2002, $0.6 million; Tobacco Control Strategy, $10.9 million; Integrated Proceeds of Crime, $0.3 million; Tobacco Litigation, $3.6 million; GST/HST Credit Responsiveness, $14.5 million; *Excise Act Review*, $8.5 million; Financial Information System (FIS), $8.7 million; Public Security and Anti-Terrorism, $62.8 million; Government On-Line Initiatives, $15.0 million; operating budget carryforward from 2000-2001 to 2001-2002, $121.4 million; carryforward from 2000-2001 to 2001-2002 for the Relief for Heating Expenses program, $62.6 million; adjustments to various collective agreements, $141.4 million; adjustments to the employee benefit plans, $9.6 million; and other approvals, such as maternity leave, severance pay, and vacation leave upon termination, $35.7 million

Corresponding actual spending totalled $3,441.5 million, leaving $181.2 million unexpended at year-end, of which $3.1 million relating to specific compliance programs initiatives that are no longer required, is being returned to the Treasury Board. The balance of $178.1 million is available for use by the CCRA in 2002-2003. However, of this total, $20.3 million relates to the Relief for Heating Expense Program, which leaves $157.7 million available for regular CCRA programs. Details of this amount are provided in the CCRA Performance Report under the Corporate and Management Direction business line.

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Table 1: Summary of Voted Appropriations

Financial Requirements by Authority ($ thousands)				
Vote		**Planned Spending 2001-2002**	**Total Authorities 2001-2002**	**Actual 2001-2002**
	Canada Customs and Revenue Agency			
1	Operating expenditures	2,188,113	2,935,127	**2,759,277**
5	Capital expenditures	13,727	27,236	**26,745**
10	Contributions	110,326	113,028	**108,125**
(S)	Minister of National Revenue – Salary and motor car allowance	52	68	**68**
(S)	Spending of revenues received through the conduct of its operations pursuant to section 60 of the *Canada Customs and Revenue Agency Act*	29,664	30,956	**30,956**
(S)	Contributions to employee benefit plans	374,347	390,100	**390,100**
(S)	Children's Special Allowance payments	125,000	125,026	**125,026**
(S)	Spending of proceeds from the disposal of Surplus Crown Assets		480	**480**
(S)	Court Awards		714	**714**
(S)	Refund of amounts credited to revenues in previous years		3	**3**
	Total Agency	**2,841,229**	**3,622,738**	**3,441,494**

Table 2: Comparison of Total Planned to Actual Spending

Agency Planned versus Actual Spending by Business Line ($ thousands)

Business Lines	FTE	Operating	Capital	Voted Grants & Contributions	Subtotal: Gross Voted Expenditures	Statutory Grants and Contributions	Total Gross Expenditures	Less: Revenues credited to the Vote	Total Net Expenditures
Tax Services	26,696	1,527,237		110,326	1,637,563		1,637,563	(105,492)	1,532,071
Total Authorities	29,840	1,907,702		113,028	2,020,730		2,020,730	(103,177)	1,917,553
Actual Spending	**27,672**	**1,844,014**		**108,125**	**1,952,139**		**1,952,139**	**(96,677)**	**1,855,462**
Benefit Programs and Other Services	934	49,877			49,877	125,000	174,877	(380)	174,497
Total Authorities	*1,075*	*128,698*			*128,698*	*125,026*	*253,724*	*(380)*	*253,344*
Actual Spending	**839**	**96,029**			**96,029**	**125,026**	**221,055**	**(380)**	**220,675**
Appeals	1,212	74,266			74,266		74,266	(6,787)	67,479
Total Authorities	*1,227*	*88,548*			*88,548*		*88,548*	*(6,394)*	*82,154*
Actual Spending	**1,141**	**81,446**			**81,446**		**81,446**	**(6,394)**	**75,052**
Customs Services	7,902	450,791	13,727		464,518		464,518		464,518
Total Authorities	*8,304*	*574,991*	*27,236*		*602,227*		*602,227*		*602,227*
Actual Spending	**7,348**	**533,444**	**26,745**		**560,189**		**560,189**		**560,189**
Corporate Management and Direction	6,541	632,050			632,050		632,050	(29,386)	602,664
Total Authorities	*8,011*	*807,583*			*807,583*		*807,583*	*(40,123)*	*767,460*
Actual Spending	**8,729**	**767,589**			**767,589**		**767,589**	**(37,473)**	**730,116**
Total	43,285	2,734,221	13,727	110,326	2,858,274	125,000	2,983,274	(142,045)	2,841,229
Total Authorities	*48,457*	*3,507,522*	*27,236*	*113,028*	*3,647,786*	*125,026*	*3,772,812*	*(150,074)*	*3,622,738*
Actual Spending	**45,729**	**3,322,522**	**26,745**	**108,125**	**3,457,392**	**125,026**	**3,582,418**	**(140,924)**	**3,441,494**

Other Revenues and Expenditures	
Non-Tax Revenues [1]	
Respendable Revenue – Pursuant to the *CCRA Act*	(29,664)
Total Authorities	*(30,956)*
Actual	**(30,956)**
Non-Respendable Revenue [2]	(326,149)
Total Authorities	*(179,644)*
Actual	**(179,644)**
Cost of services received from other departments without charge [3]	427,632
Total Authorities	*463,843*
Actual	**463,843**
Net Cost of the Program	2,913,048
Total Authorities	*3,875,981*
Actual Spending	**3,694,737**

1 Details are found in Table 4.2.1

2 Details are found in Table 4.2.2

3 Details are found in Table 3.2

Note: Numbers in normal font are planned spending as per 2001-2002 Report on Plans and Priorities. Numbers in italic denote Total Authorities from main and supplementary estimates and other authorities. Bolded numbers denote actual expenditures/revenues.

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(S)	Spending of revenues received through the conduct of its operations pursuant to section 60 of the *Canada Customs and Revenue Agency Act*	29,664	30,956	**30,956**
(S)	Contributions to employee benefit plans	374,347	390,100	**390,100**
(S)	Children's Special Allowance payments	125,000	125,026	**125,026**
(S)	Spending of proceeds from the disposal of Surplus Crown Assets		480	**480**
(S)	Court Awards		714	**714**
(S)	Refund of amounts credited to revenues in previous years		3	**3**
	Total Agency	**2,841,229**	**3,622,738**	**3,441,494**

Table 2: Comparison of Total Planned to Actual Spending

Agency Planned versus Actual Spending by Business Line ($ thousands)

Business Lines	FTE	Operating	Capital	Voted Grants & Contributions	Subtotal: Gross Voted Expenditures	Statutory Grants and Contributions	Total Gross Expenditures	Less: Revenues credited to the Vote	Total Net Expenditures
Tax Services	26,696	1,527,237		110,326	1,637,563		1,637,563	(105,492)	1,532,071
Total Authorities	29,840	1,907,702		113,028	2,020,730		2,020,730	(103,177)	1,917,553
Actual Spending	**27,672**	**1,844,014**		**108,125**	**1,952,139**		**1,952,139**	**(96,677)**	**1,855,462**
Benefit Programs and Other Services	934	49,877			49,877	125,000	174,877	(380)	174,497
Total Authorities	*1,075*	*128,698*			*128,698*	*125,026*	*253,724*	*(380)*	*253,344*
Actual Spending	**839**	**96,029**			**96,029**	**125,026**	**221,055**	**(380)**	**220,675**
Appeals	1,212	74,266			74,266		74,266	(6,787)	67,479
Total Authorities	*1,227*	*88,548*			*88,548*		*88,548*	*(6,394)*	*82,154*
Actual Spending	**1,141**	**81,446**			**81,446**		**81,446**	**(6,394)**	**75,052**
Customs Services	7,902	450,791	13,727		464,518		464,518		464,518
Total Authorities	*8,304*	*574,991*	*27,236*		*602,227*		*602,227*		*602,227*
Actual Spending	**7,348**	**533,444**	**26,745**		**560,189**		**560,189**		**560,189**
Corporate Management and Direction	6,541	632,050			632,050		632,050	(29,386)	602,664
Total Authorities	*8,011*	*807,583*			*807,583*		*807,583*	*(40,123)*	*767,460*
Actual Spending	**8,729**	**767,589**			**767,589**		**767,589**	**(37,473)**	**730,116**
Total	43,285	2,734,221	13,727	110,326	2,858,274	125,000	2,983,274	(142,045)	2,841,229
Total Authorities	*48,457*	*3,507,522*	*27,236*	*113,028*	*3,647,786*	*125,026*	*3,772,812*	*(150,074)*	*3,622,738*
Actual Spending	**45,729**	**3,322,522**	**26,745**	**108,125**	**3,457,392**	**125,026**	**3,582,418**	**(140,924)**	**3,441,494**
Other Revenues and Expenditures									
Non-Tax Revenues [1]									
Respendable Revenue – Pursuant to the *CCRA Act*									(29,664)
Total Authorities									*(30,956)*
Actual									**(30,956)**
Non-Respendable Revenue [2]									(326,149)
Total Authorities									*(179,644)*
Actual									**(179,644)**
Cost of services received from other departments without charge [3]									427,632
Total Authorities									*463,843*
Actual									**463,843**
Net Cost of the Program									2,913,048
Total Authorities									*3,875,981*
Actual Spending									**3,694,737**

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Note: Numbers in normal font are planned spending as per 2001-2002 Report on Plans and Priorities. Numbers in italic denote Total Authorities from main and supplementary estimates and other authorities. Bolded numbers denote actual expenditures/revenues.

Table 3: Historical Comparison of Total Planned to Actual Spending

Agency Planned versus Actual Spending by Business Line ($ thousands)					
Business Lines	**Actual 1999-2000**	**Actual 2000-2001**	**Planned Spending 2001-2002**	**Total Authorities 2001-2002**	**Actual 2001-2002**
Tax Services	1,634,723	1,751,826	1,532,071	*1,917,553*	**1,855,462**
Benefit Programs and Other Services	128,514	154,152	174,497	*190,792*	**178,464**
Appeals	69,008	70,989	67,479	*82,154*	**75,052**
Customs Services	479,302	495,885	464,518	*602,227*	**560,189**
Corporate Management and Direction	623,623	628,602	602,664	*767,460*	**730,116**
Sub-total	2,935,170	3,101,454	*2,841,229*	*3,560,186*	**3,399,283**
Add: Benefit Programs and Other Services (Relief for Heating Expenses)		1,459,267	–	*62,552*	**42,211**
Total	2,935,170	4,560,721	*2,841,229*	*3,622,738*	**3,441,494**

Table 3.1: Details of Spending by Object

($ thousands)	Actual 1999-2000	Actual 2000-2001	Planned Spending 2001-2002	Total Authorities 2001-2002	Actual 2001-2002
Personnel					
Salaries and wages	1,916,632	2,015,040	1,919,757	2,441,441	**2,259,535**
Contributions to employee benefit plans	394,479	414,548	374,347	390,100	**390,100**
Sub-total	2,311,111	2,429,588	2,294,104	2,831,541	**2,649,635**
Goods and services					
Transportation and communications	160,377	174,010	129,353	179,560	**184,610**
Information	2,478	4,948	28,370	5,033	**6,583**
Professional and special services	154,801	146,830	106,319	153,606	**176,198**
Rentals	11,656	11,414	8,903	11,669	**12,032**
Purchased repair and maintenance	58,647	81,890	40,295	83,334	**79,045**
Utilities, materials, and supplies	62,323	64,176	35,531	67,958	**62,611**
Other subsidies and payments	13,003	1,461,632	29,814	65,214	**42,923**
Acquisition of machinery and equipment	97,748	94,501	61,532	109,607	**110,748**
Sub-total	561,033	2,039,401	440,117	675,981	**674,750**
Capital [1]					
Acquisition of land, buildings, and works	15,323	2,888	13,727	27,236	**24,882**
Transfer payments					
Grants (statutory payments)	88,227	102,689	125,000	125,026	**125,026**
Contributions	94,900	118,953	110,326	113,028	**108,125**
Sub-total	183,127	221,642	235,326	238,054	**233,151**
Gross Expenditures	3,070,594	4,693,519	2,983,274	3,772,812	**3,582,418**
Less: Revenues credited to the vote	(135,424)	(132,798)	(142,045)	(150,074)	**(140,924)**
Net Expenditures	2,935,170	4,560,721	2,841,229	3,622,738	**3,441,494**

[1] A portion of the Agency's Vote 5 (Capital expenditures) are expended under "Purchased repair and maintenance."

Table 3.2: Cost of Services Received From Other Departments Without Charge

($ thousands)	Actual 1999-2000	Actual 2000-2001	Planned Amount 2001-2002	Total Authorities 2001-2002	Actual 2001-2002
Accommodation provided by Public Works and Government Services Canada (PWGSC)	196,317	214,326	220,000	222,495	**222,495**
Employer's share of Employee Benefit Costs and Insurance Premiums provided by Treasury Board Secretariat	105,415	112,842	143,978	169,465	**169,465**
Legal services provided by Justice Canada	46,886	57,907	56,162	65,072	**65,072**
Audit services by the Office of the Auditor General	4,358	3,270	5,000	4,000	**4,000**
Workers' Compensation Benefits coverage provided by Human Resources Development Canada	2,660	3,032	2,492	2,811	**2,811**
Total Services Received Without Charge	355,636	391,377	427,632	463,843	**463,843**

Table 3: Historical Comparison of Total Planned to Actual Spending

Agency Planned versus Actual Spending by Business Line ($ thousands)

Business Lines	Actual 1999-2000	Actual 2000-2001	Planned Spending 2001-2002	Total Authorities 2001-2002	Actual 2001-2002
Tax Services	1,634,723	1,751,826	1,532,071	*1,917,553*	**1,855,462**
Benefit Programs and Other Services	128,514	154,152	174,497	*190,792*	**178,464**
Appeals	69,008	70,989	67,479	*82,154*	**75,052**
Customs Services	479,302	495,885	464,518	*602,227*	**560,189**
Corporate Management and Direction	623,623	628,602	602,664	*767,460*	**730,116**
Sub-total	2,935,170	3,101,454	*2,841,229*	*3,560,186*	**3,399,283**
Add: Benefit Programs and Other Services (Relief for Heating Expenses)		1,459,267	–	*62,552*	**42,211**
Total	2,935,170	4,560,721	*2,841,229*	*3,622,738*	**3,441,494**

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Contributions to employee benefit plans	394,479	414,548	374,347	390,100	**390,100**
Sub-total	2,311,111	2,429,588	2,294,104	2,831,541	**2,649,635**
Goods and services					
Transportation and communications	160,377	174,010	129,353	179,560	**184,610**
Information	2,478	4,948	28,370	5,033	**6,583**
Professional and special services	154,801	146,830	106,319	153,606	**176,198**
Rentals	11,656	11,414	8,903	11,669	**12,032**
Purchased repair and maintenance	58,647	81,890	40,295	83,334	**79,045**
Utilities, materials, and supplies	62,323	64,176	35,531	67,958	**62,611**
Other subsidies and payments	13,003	1,461,632	29,814	65,214	**42,923**
Acquisition of machinery and equipment	97,748	94,501	61,532	109,607	**110,748**
Sub-total	561,033	2,039,401	440,117	675,981	**674,750**
Capital [1]					
Acquisition of land, buildings, and works	15,323	2,888	13,727	27,236	**24,882**
Transfer payments					
Grants (statutory payments)	88,227	102,689	125,000	125,026	**125,026**
Contributions	94,900	118,953	110,326	113,028	**108,125**
Sub-total	183,127	221,642	235,326	238,054	**233,151**
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($ thousands)	Actual 1999-2000	Actual 2000-2001	Planned Amount 2001-2002	Total Authorities 2001-2002	Actual 2001-2002
Accommodation provided by Public Works and Government Services Canada (PWGSC)	196,317	214,326	220,000	222,495	**222,495**
Employer's share of Employee Benefit Costs and Insurance Premiums provided by Treasury Board Secretariat	105,415	112,842	143,978	169,465	**169,465**
Legal services provided by Justice Canada	46,886	57,907	56,162	65,072	**65,072**
Audit services by the Office of the Auditor General	4,358	3,270	5,000	4,000	**4,000**
Workers' Compensation Benefits coverage provided by Human Resources Development Canada	2,660	3,032	2,492	2,811	**2,811**
Total Services Received Without Charge	355,636	391,377	427,632	463,843	**463,843**

4. Revenue

The CCRA is responsible for collecting non-tax revenue, similar to other government departments and agencies, and tax revenue by virtue of its mandate, as described earlier in the Audited Financial Statements.

Table 4.1: Revenue Collections by Type

($ thousands)	Gross Collections 2001-02	Refunds Drawbacks and Credits [1] 2001-02	Net Collections 2001-02	Net Collections 2000-01	Net Collections 1999-00
Income Tax					
Personal [2]	186,478,861	25,881,835	**160,597,026**	157,334,885	148,561,242
Corporation [3]	36,132,455	9,211,138	**26,921,317**	30,761,005	25,450,705
Non-Resident	2,670,789	42,773	**2,628,016**	2,705,658	2,367,650
Petroleum and Gas Revenue Tax	–	–	**–**	(2,157)	(29,208)
Miscellaneous [4]	1,640,830	119,314	**1,521,516**	1,606,576	1,131,635
Sub-total	226,922,935	35,255,060	**191,667,875**	192,405,967	177,482,024
Customs, Excise, GST and HST					
Goods and Services Tax (GST)/Harmonized Sales Tax (HST) [5]	62,240,984	35,197,989	**27,042,995**	26,739,812	24,541,877
Customs Import Duties	3,265,393	248,772	**3,016,621**	2,807,317	2,105,117
Federal Sales Tax	3,566	9,339	**(5,773)**	(34,564)	(81,078)
Motive Fuels	4,763,990	6,065	**4,757,925**	4,807,441	4,786,341
Excise Duties	2,411,180	87,382	**2,323,798**	2,210,816	2,240,801
Other Excise Taxes	1,691,213	50,554	**1,640,659**	1,265,988	1,168,429
Sub-total	74,376,326	35,600,101	**38,776,225**	37,796,810	34,761,487
Other					
Air Transportation Tax [6]	–	–	**–**	–	2,783
Provincial Sales, Tobacco and Alcohol Taxes	39,458	–	**39,458**	38,470	26,826
Sub-total	39,458	–	**39,458**	38,470	29,609
Total Tax Revenues	301,338,719	70,855,161	**230,483,558**	230,241,247	212,273,120
Non-Tax Revenues [7]	210,742	–	**210,742**	201,158	154,975
Total Revenue	301,549,461	70,855,161	**230,694,300**	230,442,405	212,428,095

1 Refunds, Drawbacks, and Credits include the following: (in $ thousands)
A. Child Tax Benefit (CTB) payments under "Income Tax – Personal" for:

2001-2002 $7,557,029
2000-2001 $6,810,968
1999-2000 $5,999,541

B. Credit payments to persons under "Goods and Services Tax (GST)/Harmonized Sales Tax (HST)" for:

2001-2002 $2,963,731
2000-2001 $2,901,708
1999-2000 $2,846,992

2 Gross Collections include Canada Pension Plan and Employment Insurance contributions, provincial share of personal income tax, and Old Age Security repayments and exclude Employment Insurance benefits repayments.

3 Includes provincial share of corporation income tax.

4 Includes tax revenue from trusts and estates, and special returns not processed by the main legacy systems.

5 Includes the provincial share of the HST collected on behalf of participating provinces ($2,133,467,801 in 2001-2002).

6 Air Transportation Tax was abrogated at the end of 1997-1998.

7 Includes all of the Agency's non-tax revenue (respendable and non respendable as displayed further in Table 4.2), with the exception of the revenues credited to Vote 1: (Operating Expenditures).

Table 4.1.1: Allocation of Revenue Collections

($ thousands)	Gross Collections 2001-02	Refunds Drawbacks and Credits[1] 2001-02	Net Collections 2001-02	Net Collections 2000-01	Net Collections 1999-00
Federal					
Income Tax	147,278,711	35,255,060	**112,023,651**	115,639,875	106,167,393
Goods and Services Tax (GST)/Harmonized Sales Tax (HST)	60,107,516	35,197,989	**24,909,527**	24,896,185	22,815,708
Other Taxes, Duties and Non-Tax Revenue [2]	12,346,084	402,112	**11,943,972**	11,258,155	10,377,368
Sub-total [3]	219,732,311	70,855,161	**148,877,150**	151,794,215	139,360,469
Provincial					
Income Tax					
Personal	35,111,305	–	**35,111,305**	33,880,720	33,473,467
Corporation	2,836,826	–	**2,836,826**	2,736,355	2,131,298
Sub-total	37,948,131	–	**37,948,131**	36,617,075	35,604,765
Harmonized Sales Tax (HST) [4]	2,133,468	–	**2,133,468**	1,843,627	1,726,169
Other collections on behalf of the Provinces [5]	39,458	–	**39,458**	38,470	26,826
Sub-total	40,121,057	–	**40,121,057**	38,499,172	37,357,760
Canada Pension Plan Contributions [6]	23,353,905	–	**23,353,905**	21,161,664	16,871,726
Employment Insurance Contributions [6]	18,342,188	–	**18,342,188**	18,987,354	18,838,140
Total Revenues Allocated	301,549,461	70,855,161	**230,694,300**	230,442,405	212,428,095

1 Refunds, Drawbacks, and Credits include the following: (in $ thousands)

A. Child Tax Benefit (CTB) payments under "Federal – Income Tax" for:

2001-2002 $7,557,029
2000-2001 $6,810,968
1999-2000 $5,999,541

B. Credit payments to persons under "Goods and Services Tax (GST)/Harmonized Sales Tax (HST)" for:

2001-2002 $2,963,731
2000-2001 $2,901,708
1999-2000 $2,846,992

2 Other Taxes, Duties and Non-Tax Revenue amounts differ from Public Accounts of Canada because of timing differences in collecting and remitting applicable taxes to the provinces. The difference in 2001-2002 is $1,085,000, as Public Accounts total $11,945,057.

3 Reconciliation of Total Federal Tax Revenue from the Statement of Operations – Administered Activities to the Table 4.1.1(in $ thousands)

Total Federal Tax Revenue		$158,375,947
Plus:	Old Age Security Benefits Repaid	$733,522
	Changes in Accrual for significant tax refunds	$77,700
	Non-Tax Revenue	$210,742
Less:	Child Tax Benefits	($7,557,029)
	Goods and Services Tax Credit	($2,963,732)
	Sub-total (Table 4.1.1)	$148,877,150
Plus:	Provincial Adjustment (See Note 2)	$1,085
Public Accounts of Canada		$148,878,235

4 Harmonized Sales Tax collected on behalf of participating provinces.

5 Other collections on behalf of the Provinces could include amounts collected in a fiscal year but not yet remitted to a province.

6 Canada Pension Plan and Employment Insurance contributions are allocated from the collection of personal income tax.

4. Revenue

The CCRA is responsible for collecting non-tax revenue, similar to other government departments and agencies, and tax revenue by virtue of its mandate, as described earlier in the Audited Financial Statements.

Table 4.1: Revenue Collections by Type

($ thousands)	Gross Collections 2001-02	Refunds Drawbacks and Credits[1] 2001-02	Net Collections 2001-02	Net Collections 2000-01	Net Collections 1999-00
Income Tax					
Personal [2]	186,478,861	25,881,835	**160,597,026**	157,334,885	148,561,242
Corporation [3]	36,132,455	9,211,138	**26,921,317**	30,761,005	25,450,705
Non-Resident	2,670,789	42,773	**2,628,016**	2,705,658	2,367,650
Petroleum and Gas Revenue Tax	–	–	**–**	(2,157)	(29,208)
Miscellaneous [4]	1,640,830	119,314	**1,521,516**	1,606,576	1,131,635
Sub-total	226,922,935	35,255,060	**191,667,875**	192,405,967	177,482,024
Customs, Excise, GST and HST					
Goods and Services Tax (GST)/Harmonized Sales Tax (HST) [5]	62,240,984	35,197,989	**27,042,995**	26,739,812	24,541,877
Customs Import Duties	3,265,393	248,772	**3,016,621**	2,807,317	2,105,117
Federal Sales Tax	3,566	9,339	**(5,773)**	(34,564)	(81,078)
Motive Fuels	4,763,990	6,065	**4,757,925**	4,807,441	4,786,341
Excise Duties	2,411,180	87,382	**2,323,798**	2,210,816	2,240,801
Other Excise Taxes	1,691,213	50,554	**1,640,659**	1,265,988	1,168,429
Sub-total	74,376,326	35,600,101	**38,776,225**	37,796,810	34,761,487
Other					
Air Transportation Tax [6]	–	–	**–**	–	2,783
Provincial Sales, Tobacco and Alcohol Taxes	39,458	–	**39,458**	38,470	26,826
Sub-total	39,458	–	**39,458**	38,470	29,609
Total Tax Revenues	301,338,719	70,855,161	**230,483,558**	230,241,247	212,273,120
Non-Tax Revenues [7]	210,742	–	**210,742**	201,158	154,975
Total Revenue	301,549,461	70,855,161	**230,694,300**	230,442,405	212,428,095

1 Refunds, Drawbacks, and Credits include the following: (in $ thousands)
A. Child Tax Benefit (CTB) payments under "Income Tax – Personal" for:

2001-2002 $7,557,029
2000-2001 $6,810,968
1999-2000 $5,999,541

B. Credit payments to persons under "Goods and Services Tax (GST)/Harmonized Sales Tax (HST)" for:

2001-2002 $2,963,731
2000-2001 $2,901,708
1999-2000 $2,846,992

2 Gross Collections include Canada Pension Plan and Employment Insurance contributions, provincial share of personal income tax, and Old Age Security repayments and exclude Employment Insurance benefits repayments.

3 Includes provincial share of corporation income tax.

4 Includes tax revenue from trusts and estates, and special returns not processed by the main legacy systems.

5 Includes the provincial share of the HST collected on behalf of participating provinces ($2,133,467,801 in 2001-2002).

6 Air Transportation Tax was abrogated at the end of 1997-1998.

7 Includes all of the Agency's non-tax revenue (respendable and non respendable as displayed further in Table 4.2), with the exception of the revenues credited to Vote 1: (Operating Expenditures).

Table 4.1.1: Allocation of Revenue Collections

($ thousands)	Gross Collections 2001-02	Refunds Drawbacks and Credits[1] 2001-02	Net Collections 2001-02	Net Collections 2000-01	Net Collections 1999-00
Federal					
Income Tax	147,278,711	35,255,060	**112,023,651**	115,639,875	106,167,393
Goods and Services Tax (GST)/Harmonized Sales Tax (HST)	60,107,516	35,197,989	**24,909,527**	24,896,185	22,815,708
Other Taxes, Duties and Non-Tax Revenue [2]	12,346,084	402,112	**11,943,972**	11,258,155	10,377,368
Sub-total [3]	219,732,311	70,855,161	**148,877,150**	151,794,215	139,360,469
Provincial					
Income Tax					
Personal	35,111,305	-	**35,111,305**	33,880,720	33,473,467
Corporation	2,836,826	-	**2,836,826**	2,736,355	2,131,298
Sub-total	37,948,131	-	**37,948,131**	36,617,075	35,604,765
Harmonized Sales Tax (HST) [4]	2,133,468	-	**2,133,468**	1,843,627	1,726,169
Other collections on behalf of the Provinces [5]	39,458	-	**39,458**	38,470	26,826
Sub-total	40,121,057	-	**40,121,057**	38,499,172	37,357,760
Canada Pension Plan Contributions [6]	23,353,905	-	**23,353,905**	21,161,664	16,871,726
Employment Insurance Contributions [6]	18,342,188	-	**18,342,188**	18,987,354	18,838,140
Total Revenues Allocated	301,549,461	70,855,161	**230,694,300**	230,442,405	212,428,095

1 Refunds, Drawbacks, and Credits include the following: (in $ thousands)

A. Child Tax Benefit (CTB) payments under "Federal – Income Tax" for:

2001-2002 $7,557,029
2000-2001 $6,810,968
1999-2000 $5,999,541

B. Credit payments to persons under "Goods and Services Tax (GST)/Harmonized Sales Tax (HST)" for:

2001-2002 $2,963,731
2000-2001 $2,901,708
1999-2000 $2,846,992

2 Other Taxes, Duties and Non-Tax Revenue amounts differ from Public Accounts of Canada because of timing differences in collecting and remitting applicable taxes to the provinces. The difference in 2001-2002 is $1,085,000, as Public Accounts total $11,945,057.

3 Reconciliation of Total Federal Tax Revenue from the Statement of Operations – Administered Activities to the Table 4.1.1(in $ thousands)

Total Federal Tax Revenue		$158,375,947
Plus:	Old Age Security Benefits Repaid	$733,522
	Changes in Accrual for significant tax refunds	$77,700
	Non-Tax Revenue	$210,742
Less:	Child Tax Benefits	($7,557,029)
	Goods and Services Tax Credit	($2,963,732)
	Sub-total (Table 4.1.1)	$148,877,150
Plus:	Provincial Adjustment (See Note 2)	$1,085
Public Accounts of Canada		$148,878,235

4 Harmonized Sales Tax collected on behalf of participating provinces.

5 Other collections on behalf of the Provinces could include amounts collected in a fiscal year but not yet remitted to a province.

6 Canada Pension Plan and Employment Insurance contributions are allocated from the collection of personal income tax.

Table 4.2: Total Respendable and Non-Respendable Non-Tax Revenue

($ thousands)	Actual 1999-2000	Actual 2000-2001	Planned 2001-2002	Actual 2001-2002
Respendable Revenue – Revenue Credited to the Vote				
Revenues Credited to Vote 1 – Operating Expenditures				
Canada Pension Plan contributions	57,676	49,712	61,472	**62,680**
Employment Insurance contributions	77,748	83,086	80,573	**78,244**
Sub total:	135,424	132,798	142,045	**140,924**
Respendable Revenue – Pursuant to Section 60 of the *CCRA Act* [1]	–	37,035	29,664	**30,956**
Total Respendable Revenue	**135,424**	**169,833**	**171,709**	**171,880**
Total Non-respendable Revenue [2]	**154,975**	**163,883**	**326,149**	**179,644**
Total Respendable and Non-Respendable Non-Tax Revenue	**290,399**	**333,716**	**497,858**	**351,524**
Total Respendable and Non-Respendable Revenue other than Revenues credited to the Vote[3]	154,975	200,918	355,813	**210,600**

1 Details are found in Table 4.2.1

2 Details are found in Table 4.2.2

3 Reconciliation of Total Respendable and Non-Respendable Revenue other than Revenues credited to the vote: (in $ thousands)

	Actual 2000-2001	Actual 2001-2002
Total Respendable (full cash accounting basis) and Non-Respendable Non-Tax Revenue other than Revenues credited to the Vote (modified cash accounting basis)	$200,918	$210,600
Adjustment for Revenue on a modified accrual accounting basis (from full cash accounting basis)	$240	$142
Total Non-Tax Revenue per Public Accounts of Canada	$201,158	$210,742

Table 4.2.1: Respendable Non-Tax Revenue – Pursuant to the *CCRA Act*

($ thousands)	Actual 2000-2001	Planned 2001-2002	Actual 2001-2002
Refunds of previous years' expenditures	934		**2,979**
Sales of goods and services			
Rights and privileges			
Duty free shops[1]	5,568	5,400	
Brokers licence fees	388	403	**378**
Customs warehouse fees	1,137	1,000	**1,249**
Other	96	100	**241**
Services of a regulatory nature			
Ruling fees	1,321	3,100	**2,186**
Other	755	476	**1,133**
Services of a non-regulatory nature			
Administration of provincial programs	24,185	18,470	**21,519**
Special services fees	1,810	1,852	**1,761**
Others	771	795	**585**
Other fees and charges	70	51	**36**
Sub-total	37,035	31,647	**32,067**
Less: Amounts Recovered on behalf of OGDs	0	1,983	**1,111**
Total Respendable Revenue – Pursuant to Section 60 of the *CCRA Act* *(cash receipts)* [2]	37,035	29,664	**30,956**

1 The April 2001 revision to the tax regime imposed for the first time a tax on tobacco products purchased in duty free shops. In view of this change, it was determined that a measure was warranted to reduce the cost of operating a duty free shop. Consequently, on June 6th, 2002, section 5 of the *Duty Free Shop Regulations* was repealed, which resulted in the elimination of licence fees paid by the duty free shops. Pursuant to section 167.1(a) of the *Customs Act*, this action was made retroactive to relieve licence fees payable on gross revenues generated by duty free shop sales after July 1, 2001. Refunds will be issued in 2002-2003. Accordingly, 2001-2002 Duty Free Revenues are not available for CCRA as Respendable Non-tax revenue. Those revenues have been reclassified as Non-Respendable Non-tax revenue.

2 Based on a full cash accounting method. Respendable Revenue for CCRA is reported as $31,098,000 under the modified cash accounting method as displayed in Note 4 of the Statement of Operations – Agency Activities, and in the Public Accounts of Canada.

Table 4.2: Total Respendable and Non-Respendable Non-Tax Revenue

($ thousands)	Actual 1999-2000	Actual 2000-2001	Planned 2001-2002	Actual 2001-2002
Respendable Revenue – Revenue Credited to the Vote				
Revenues Credited to Vote 1 – Operating Expenditures				
Canada Pension Plan contributions	57,676	49,712	61,472	**62,680**
Employment Insurance contributions	77,748	83,086	80,573	**78,244**
Sub total:	135,424	132,798	142,045	**140,924**
Respendable Revenue – Pursuant to Section 60 of the *CCRA Act* [1]	–	37,035	29,664	**30,956**
Total Respendable Revenue	**135,424**	**169,833**	**171,709**	**171,880**
Total Non-respendable Revenue [2]	**154,975**	**163,883**	**326,149**	**179,644**
Total Respendable and Non-Respendable Non-Tax Revenue	**290,399**	**333,716**	**497,858**	**351,524**
Total Respendable and Non-Respendable Revenue other than Revenues credited to the Vote [3]	154,975	200,918	355,813	**210,600**

[1] Details are found in Table 4.2.1

[2] Details are found in Table 4.2.2

[3] Reconciliation of Total Respendable and Non-Respendable Revenue other than Revenues credited to the vote: (in $ thousands)

	Actual 2000-2001	Actual 2001-2002
Total Respendable (full cash accounting basis) and Non-Respendable Non-Tax Revenue other than Revenues credited to the Vote (modified cash accounting basis)	$200,918	$210,600
Adjustment for Revenue on a modified accrual accounting basis (from full cash accounting basis)	$240	$142
Total Non-Tax Revenue per Public Accounts of Canada	$201,158	$210,742

Table 4.2.1: Respendable Non-Tax Revenue – Pursuant to the *CCRA Act*

($ thousands)	Actual 2000-2001	Planned 2001-2002	Actual 2001-2002
Refunds of previous years' expenditures	934		**2,979**
Sales of goods and services			
Rights and privileges			
Duty free shops[1]	5,568	5,400	
Brokers licence fees	388	403	**378**
Customs warehouse fees	1,137	1,000	**1,249**
Other	96	100	**241**
Services of a regulatory nature			
Ruling fees	1,321	3,100	**2,186**
Other	755	476	**1,133**
Services of a non-regulatory nature			
Administration of provincial programs	24,185	18,470	**21,519**
Special services fees	1,810	1,852	**1,761**
Others	771	795	**585**
Other fees and charges	70	51	**36**
Sub-total	37,035	31,647	**32,067**
Less: Amounts Recovered on behalf of OGDs	0	1,983	**1,111**
Total Respendable Revenue – Pursuant to Section 60 of the *CCRA Act* *(cash receipts)* [2]	37,035	29,664	**30,956**

1 The April 2001 revision to the tax regime imposed for the first time a tax on tobacco products purchased in duty free shops. In view of this change, it was determined that a measure was warranted to reduce the cost of operating a duty free shop. Consequently, on June 6th, 2002, section 5 of the *Duty Free Shop Regulations* was repealed, which resulted in the elimination of licence fees paid by the duty free shops. Pursuant to section 167.1(a) of the *Customs Act*, this action was made retroactive to relieve licence fees payable on gross revenues generated by duty free shop sales after July 1, 2001. Refunds will be issued in 2002-2003. Accordingly, 2001-2002 Duty Free Revenues are not available for CCRA as Respendable Non-tax revenue. Those revenues have been reclassified as Non-Respendable Non-tax revenue.

2 Based on a full cash accounting method. Respendable Revenue for CCRA is reported as $31,098,000 under the modified cash accounting method as displayed in Note 4 of the Statement of Operations – Agency Activities, and in the Public Accounts of Canada.

Table 4.2.2: Non-Respendable Non-Tax Revenue

($ thousands)	Actual 1999-2000	Actual 2000-2001	Planned 2001-2002	Actual 2001-2002
Refunds of previous years' expenditures				
Refunds of previous years' expenditures	4,894		4,992	
Adjustments to prior year's payables	2,271	10,117	2,315	**1,594**
Sales of goods and services				
Rights and privileges				
Duty free shops	5,168			**5,531**
Brokers licence fees	982			
Customs warehouse fees	766			
Other	109			
Public building and property rental				
Lease and use of public property	643	669	654	**645**
Services of a regulatory nature				
Rulings fees	1,166			
Other	44	15		**18**
Service of a non-regulatory nature				
Administration of provincial programs	20,652			
Special service fees	1,227			
Other	1,241	67		
Other fees and charges	5,191	296	745	**286**
Proceeds from the disposal of surplus Crown assets	378	640	384	**327**
Miscellaneous				
Recovery of employee benefits	22,406	26,301	148,765	**25,512**
Other	3,041	5,060	4,427	**3,028**
Interest paid on non tax revenue – Other		11		**11**
Sub-total	70,179	43.176	162,282	**36,952**
Interest and penalties earned on revenues				
Penalties – GST	79,380	87,641	72,650	**92,443**
Penalties – Other	5,748	4,289	4,310	**4,079**
Interest – GST	55,663	70,293	65,614	**74,684**
Interest – Other	5,638	11,548	6,000	**8,154**
Other non-tax revenues				
Revenues from fines				
Fines and forfeitures	4,683	14,931	6,140	**8,566**
Port seizures	8,410	11,209	8,000	**7,684**
Investigation services seizures	604	791	1,000	**985**
Customs seizures	(40)	(670)	153	**(172)**
Sales of goods and information products				
Sale of unclaimed goods, seals, etc.	1,178	65		**70**
Other	214	2		
Sub-total	161,478	200,099	163,867	**196,493**
Interest paid on tax refunds – GST	(31,395)	(41,328)		**(45,217)**
Interest paid on tax refunds – Other	(45,287)	(38,064)		**(8,584)**
Total Non-Respendable Non-Tax Revenue	154,975	163,883	326,149	**179,644**

Table 4.3: Statement of Tax and Non-Tax Accounts Receivable (Administered Activities) at Fiscal Year-End

($ thousands)	As at March 31, 2000	As at March 31, 2001	As at March 31, 2002
Income Tax			
Personal [1]	6,280,278	6,466,120	**7,571,073**
Corporation	1,798,317	2,120,505	**2,622,315**
Scientific Research Tax Credit [2]	1,585	1,585	**1,585**
Source Deductions (Employers)	933,312	1,039,768	**1,131,096**
Non-Resident	324,775	423,386	**511,227**
Miscellaneous [3]	63,217	77,004	**169,249**
Retirement Compensation Arrangement Tax	31	8	**28**
Petroleum and Gas Revenue Tax	71	53	**57**
Sub-total	9,401,586	10,128,429	**12,006,630**
Customs, Excise, GST and HST			
Goods and Services Tax (GST) / Harmonized Sales Tax (HST)	3,358,898	3,506,205	**3,688,148**
Other Excise Taxes and Duties	113,998	160,119	**128,940**
Customs Import Duties	99,246	114,511	**89,895**
Adjudications	286	286	**286**
Sub-total	3,572,428	3,781,121	**3,907,269**
Total Tax Revenue Accounts Receivable [4]	12,974,014	13,909,550	**15,913,899**
Sundry (Non-Tax Revenue) Accounts Receivable [5]	425,017	339,323	**314,365**
Total Accounts Receivable	13,399,031	14,248,873	**16,228,264**

1 Excludes the prepayment of the Child Tax Benefit (CTB) and the Goods and Services Tax Credit (GSTC).

2 Represents "returns assessed" under Part VIII of the *Income Tax Act* relating to scientific research project expenditures that have not been accepted as tax credits under SRTC legislation.

3 Includes tax and penalties assessed under T3-T4-T5 series of returns.

4 Gross tax revenue Accounts Receivable, excluding amounts not payable under tax in dispute legislation ($3,941.4 million at March 31, 2002; $3,852.7 million at March 31, 2001; $3,461.7 million at March 31, 2000).

5 Note that Public Accounts include net Accounts Receivable for both Agency and Administered activities after Allowances for Doubtful Accounts (ADA).

Table 5: Statutory Payments

Statutory Payments by Business Line ($ thousands)

Business Line	Actual 1999-2000	Actual 2000-2001	Planned Spending 2001-2002	Total Authorities 2001-2002	Actual 2001-2002
Benefit Programs and Other Services	88,227	102,689	125,000	125,026	**125,026**
Total Statutory Payments	88,227	102,689	125,000	125,026	**125,026**

Note: These amounts represent payments made from the Children's Special Allowance Statutory Vote.

Table 6: Transfer Payments

Transfer Payments by Business Line ($ thousands)

Business Line	Actual 1999-2000	Actual 2000-2001	Planned Spending 2001-2002	Total Authorities 2001-2002	Actual 2001-2002
Tax Services	94,900	118,953	110,326	113,028	**108,125**
Total Transfer Payments	94,900	118,953	110,326	113,028	**108,125**

Note: These amounts represent contributions to the Province of Quebec in respect of the joint administration costs of federal and provincial sales taxes from the Vote 10 – Contributions

Table 4.2.2: Non-Respendable Non-Tax Revenue

($ thousands)	Actual 1999-2000	Actual 2000-2001	Planned 2001-2002	Actual 2001-2002
Refunds of previous years' expenditures				
Refunds of previous years' expenditures	4,894		4,992	
Adjustments to prior year's payables	2,271	10,117	2,315	**1,594**
Sales of goods and services				
Rights and privileges				
Duty free shops	5,168			**5,531**
Brokers licence fees	982			
Customs warehouse fees	766			
Other	109			
Public building and property rental				
Lease and use of public property	643	669	654	**645**
Services of a regulatory nature				
Rulings fees	1,166			
Other	44	15		**18**
Service of a non-regulatory nature				
Administration of provincial programs	20,652			
Special service fees	1,227			
Other	1,241	67		
Other fees and charges	5,191	296	745	**286**
Proceeds from the disposal of surplus Crown assets	378	640	384	**327**
Miscellaneous				
Recovery of employee benefits	22,406	26,301	148,765	**25,512**
Other	3,041	5,060	4,427	**3,028**
Interest paid on non tax revenue – Other		11		**11**
Sub-total	70,179	43,176	162,282	**36,952**
Interest and penalties earned on revenues				
Penalties – GST	79,380	87,641	72,650	**92,443**
Penalties – Other	5,748	4,289	4,310	**4,079**
Interest – GST	55,663	70,293	65,614	**74,684**
Interest – Other	5,638	11,548	6,000	**8,154**
Other non-tax revenues				
Revenues from fines				
Fines and forfeitures	4,683	14,931	6,140	**8,566**
Port seizures	8,410	11,209	8,000	**7,684**
Investigation services seizures	604	791	1,000	**985**
Customs seizures	(40)	(670)	153	**(172)**
Sales of goods and information products				
Sale of unclaimed goods, seals, etc.	1,178	65		**70**
Other	214	2		
Sub-total	161,478	200,099	163,867	**196,493**
Interest paid on tax refunds – GST	(31,395)	(41,328)		**(45,217)**
Interest paid on tax refunds – Other	(45,287)	(38,064)		**(8,584)**
Total Non-Respendable Non-Tax Revenue	154,975	163,883	326,149	**179,644**

Table 4.3: Statement of Tax and Non-Tax Accounts Receivable (Administered Activities) at Fiscal Year-End

($ thousands)	As at March 31, 2000	As at March 31, 2001	As at March 31, 2002
Income Tax			
Personal [1]	6,280,278	6,466,120	**7,571,073**
Corporation	1,798,317	2,120,505	**2,622,315**
Scientific Research Tax Credit [2]	1,585	1,585	**1,585**
Source Deductions (Employers)	933,312	1,039,768	**1,131,096**
Non-Resident	324,775	423,386	**511,227**
Miscellaneous [3]	63,217	77,004	**169,249**
Retirement Compensation Arrangement Tax	31	8	**28**
Petroleum and Gas Revenue Tax	71	53	**57**
Sub-total	9,401,586	10,128,429	**12,006,630**
Customs, Excise, GST and HST			
Goods and Services Tax (GST) / Harmonized Sales Tax (HST)	3,358,898	3,506,205	**3,688,148**
Other Excise Taxes and Duties	113,998	160,119	**128,940**
Customs Import Duties	99,246	114,511	**89,835**
Adjudications	286	286	**286**
Sub-total	3,572,428	3,781,121	**3,907,269**
Total Tax Revenue Accounts Receivable [4]	12,974,014	13,909,550	**15,913,899**
Sundry (Non-Tax Revenue) Accounts Receivable [5]	425,017	339,323	**314,365**
Total Accounts Receivable	13,399,031	14,248,873	**16,228,264**

1 Excludes the prepayment of the Child Tax Benefit (CTB) and the Goods and Services Tax Credit (GSTC).

2 Represents "returns assessed" under Part VIII of the *Income Tax Act* relating to scientific research project expenditures that have not been accepted as tax credits under SRTC legislation.

3 Includes tax and penalties assessed under T3-T4-T5 series of returns.

4 Gross tax revenue Accounts Receivable, excluding amounts not payable under tax in dispute legislation ($3,941.4 million at March 31, 2002; $3,852.7 million at March 31, 2001; $3,461.7 million at March 31, 2000).

5 Note that Public Accounts include net Accounts Receivable for both Agency and Administered activities after Allowances for Doubtful Accounts (ADA).

Table 5: Statutory Payments

Statutory Payments by Business Line ($ thousands)

Business Line	Actual 1999-2000	Actual 2000-2001	Planned Spending 2001-2002	Total Authorities 2001-2002	Actual 2001-2002
Benefit Programs and Other Services	88,227	102,689	125,000	125,026	**125,026**
Total Statutory Payments	88,227	102,689	125,000	125,026	**125,026**

Note: These amounts represent payments made from the Children's Special Allowance Statutory Vote.

Table 6: Transfer Payments

Transfer Payments by Business Line ($ thousands)

Business Line	Actual 1999-2000	Actual 2000-2001	Planned Spending 2001-2002	Total Authorities 2001-2002	Actual 2001-2002
Tax Services	94,900	118,953	110,326	113,028	**108,125**
Total Transfer Payments	94,900	118,953	110,326	113,028	**108,125**

Note: These amounts represent contributions to the Province of Quebec in respect of the joint administration costs of federal and provincial sales taxes from the Vote 10 - Contributions

Table 7: Resource Requirements by Functional Organization and Business Line

Comparison of 2001-2002 Planned Spending, and Total Authorities to Actual Expenditures by Organization and Business Line ($ thousands)

	Business Lines					
Organization	**Tax Services**	**Benefit Programs and Other Services**	**Appeals**	**Customs Services**	**Corporate Management and Direction**	**Organization Total**
Executive Office	0	0	0	0	4,877	4,877
Total Authorities	*0*	*0*	*0*	*0*	*5,443*	*5,443*
Actual Spending	**0**	**0**	**0**	**0**	**4,884**	**4,884**
AC, Policy and Legislation Branch	166,617	0	0	0	6,277	172,894
Total Authorities	*186,273*	*0*	*0*	*0*	*7,506*	*193,779*
Actual Spending	**176,328**	**0**	**0**	**0**	**7,959**	**184,287**
AC, Assessment and Collections Branch	644,499	161,186	0		0	805,685
Total Authorities	*883,715*	*237,802*	*0*	*0*	*0*	*1,121,517*
Actual Spending	**886,084**	**218,751**	**0**	**0**	**0**	**1,104,835**
AC, Customs Branch	0	0	0	443,888	0	443,888
Total Authorities	*0*	*0*	*0*	*551,783*	*0*	*551,783*
Actual Spending	**0**	**0**	**0**	**514,953**	**0**	**514,953**
AC, Compliance Programs Branch	618,265	0	0	0	0	618,265
Total Authorities	*692,693*	*0*	*0*	*0*	*0*	*692,693*
Actual Spending	**665,362**	**0**	**0**	**0**	**0**	**665,362**
AC, Appeals Branch	0	0	74,041	0	0	74,041
Total Authorities	*0*	*0*	*87,588*	*0*	*0*	*87,588*
Actual Spending	**0**	**0**	**80,664**	**0**	**0**	**80,664**
ACs, Regional Operations	44,196	0	0	0	0	44,196
Total Authorities	*64,494*	*0*	*0*	*0*	*0*	*64,494*
Actual Spending	**56,611**	**0**	**0**	**0**	**0**	**56,611**
AC, Communications Branch	14,989	0	0	0	0	14,989
Total Authorities	*27,480*	*0*	*0*	*0*	*0*	*27,480*
Actual Spending	**26,326**	**0**	**0**	**0**	**0**	**26,326**
AC, Finance and Administration Branch	102,952	350	0	14,052	245,062	362,416
Total Authorities	*120,302*	*350*	*0*	*27,592*	*311,153*	*459,397*
Actual Spending	**113,310**	**397**	**0**	**27,159**	**277,579**	**418,445**
AC, Human Resources Branch	0	0	0	0	92,515	92,515
Total Authorities	*0*	*0*	*0*	*0*	*147,051*	*147,051*
Actual Spending	**0**	**0**	**0**	**0**	**139,086**	**139,086**
AC, Information and Technology Branch	38,772	12,297	225	5,617	195,967	252,878
Total Authorities	*79,121*	*14,360*	*960*	*21,795*	*312,318*	*428,554*
Actual Spending	**55,532**	**2,000**	**782**	**18,433**	**333,835**	**410,582**
Corporate Account	7,273	1,044	0	961	87,352	96,630
Total Authorities	*(33,348)*	*1,212*	*0*	*1,057*	*24,112*	*(6,967)*
Actual Spending	**(27,414)**	**(93)**	**0**	**(356)**	**4,246**	**(23,617)**
Revenues Credited to the Vote	(105,492)	(380)	(6,787)	0	(29,386)	(142,045)
Total Authorities	*(103,177)*	*(380)*	*(6,394)*	*0*	*(40,123)*	*(150,074)*
Actual Spending	**(96,677)**	**(380)**	**(6,394)**	**0**	**(37,473)**	**(140,924)**
Totals	1,532,071	174,497	67,479	464,518	602,664	2,841,229
Total Authorities	*1,917,553*	*253,344*	*82,154*	*602,227*	*767,460*	*3,622,738*
Actual Spending	**1,855,462**	**220,675**	**75,052**	**560,189**	**730,116**	**3,441,494**

Note: Numbers in normal font are planned spending as per 2001-2002 *Report on Plans and Priorities*. Numbers in italic denote Total Authorities from main and supplementary estimates and other authorities. Bolded numbers denote actual expenditures/revenues.

Table 8: Capital Projects

Capital (Vote 5) Projects by Business Line ($ thousands)

Business Line	Current Estimated Total Cost	Actual 1999-2000	Actual 2000-2001	Planned Spending 2001-2002	Total Authorities 2001-2002	Actual 2001-2002
Customs Services						
New Facilities Projects:						
Aldergrove, B.C.	9,935					
Andover, N.B.	5,761	94	43	948	50	**23**
Armstrong, Que.	7,076	2		602	95	**12**
Clarenceville, Que.	750				59	**41**
Coutts, Alberta	16,596	2,856	217	3,500	8,200	**10,280**
Coutts – Land, Alberta	2,500				2,400	**2,401**
Coutts – Animal Inspection, Alberta	1,600		1,600			
Douglas, B.C.	15,215	84	123	1,600	1,500	**119**
Emerson, Manitoba	12,658	7,342	406		500	**319**
Emerson East-Lynn, Manitoba	500				29	**5**
Fort Frances, Ont.	32	21	11			
Kingsgate, B.C.	7,433				52	
Little Gold Creek, B.C.	1,820	51	281		32	**31**
Nelway, B.C.	852	735	36			**6**
Osoyoos, B.C.	17,030	1,284	4,559	4,627	8,000	**8,070**
Regway, Sask.	384	25				
Rigaud, Que.	440				226	**438**
Rock Island, Que.				450		
Saint-Bernard-de-Lacolle, Que.	13,938	25			50	**37**
Stanstead – Route 55, Que.	5,012				100	**34**
Trout River, Que.	2,934					
Feasibility Studies	1,000				1,000	**782**
Design Templates	300				50	**13**
Existing Facilities Projects:						
Health and Safety Projects	11,077	1,283	1,535	1,800	2,757	**2,315**
Other Projects	14,844	1,919	1,189	200	2,136	**1,819**
Total Capital Projects	149,687	15,721	10,000	13,727	27,236	**26,745**

Table 7: Resource Requirements by Functional Organization and Business Line

Comparison of 2001-2002 Planned Spending, and Total Authorities to Actual Expenditures by Organization and Business Line ($ thousands)

	Business Lines					
Organization	**Tax Services**	**Benefit Programs and Other Services**	**Appeals**	**Customs Services**	**Corporate Management and Direction**	**Organization Total**
Executive Office	0	0	0	0	4,877	4,877
Total Authorities	*0*	*0*	*0*	*0*	*5,443*	*5,443*
Actual Spending	**0**	**0**	**0**	**0**	**4,884**	**4,884**
AC, Policy and Legislation Branch	166,617	0	0	0	6,277	172,894
Total Authorities	*186,273*	*0*	*0*	*0*	*7,506*	*193,779*
Actual Spending	**176,328**	**0**	**0**	**0**	**7,959**	**184,287**
AC, Assessment and Collections Branch	644,499	161,186	0		0	805,685
Total Authorities	*883,715*	*237,802*	*0*	*0*	*0*	*1,121,517*
Actual Spending	**886,084**	**218,751**	**0**	**0**	**0**	**1,104,835**
AC, Customs Branch	0	0	0	443,888	0	443,888
Total Authorities	*0*	*0*	*0*	*551,783*	*0*	*551,783*
Actual Spending	**0**	**0**	**0**	**514,953**	**0**	**514,953**
AC, Compliance Programs Branch	618,265	0	0	0	0	618,265
Total Authorities	*692,693*	*0*	*0*	*0*	*0*	*692,693*
Actual Spending	**665,362**	**0**	**0**	**0**	**0**	**665,362**
AC, Appeals Branch	0	0	74,041	0	0	74,041
Total Authorities	*0*	*0*	*87,588*	*0*	*0*	*87,588*
Actual Spending	**0**	**0**	**80,664**	**0**	**0**	**80,664**
ACs, Regional Operations	44,196	0	0	0	0	44,196
Total Authorities	*64,494*	*0*	*0*	*0*	*0*	*64,494*
Actual Spending	**56,611**	**0**	**0**	**0**	**0**	**56,611**
AC, Communications Branch	14,989	0	0	0	0	14,989
Total Authorities	*27,480*	*0*	*0*	*0*	*0*	*27,480*
Actual Spending	**26,326**	**0**	**0**	**0**	**0**	**26,326**
AC, Finance and Administration Branch	102,952	350	0	14,052	245,062	362,416
Total Authorities	*120,302*	*350*	*0*	*27,592*	*311,153*	*459,397*
Actual Spending	**113,310**	**397**	**0**	**27,159**	**277,579**	**418,445**
AC, Human Resources Branch	0	0	0	0	92,515	92,515
Total Authorities	*0*	*0*	*0*	*0*	*147,051*	*147,051*
Actual Spending	**0**	**0**	**0**	**0**	**139,086**	**139,086**
AC, Information and Technology Branch	38,772	12,297	225	5,617	195,967	252,878
Total Authorities	*79,121*	*14,360*	*960*	*21,795*	*312,318*	*428,554*
Actual Spending	**55,532**	**2,000**	**782**	**18,433**	**333,835**	**410,582**
Corporate Account	7,273	1,044	0	961	87,352	96,630
Total Authorities	*(33,348)*	*1,212*	*0*	*1,057*	*24,112*	*(6,967)*
Actual Spending	**(27,414)**	**(93)**	**0**	**(356)**	**4,246**	**(23,617)**
Revenues Credited to the Vote	(105,492)	(380)	(6,787)	0	(29,386)	(142,045)
Total Authorities	*(103,177)*	*(380)*	*(6,394)*	*0*	*(40,123)*	*(150,074)*
Actual Spending	**(96,677)**	**(380)**	**(6,394)**	**0**	**(37,473)**	**(140,924)**
Totals	1,532,071	174,497	67,479	464,518	602,664	2,841,229
Total Authorities	*1,917,553*	*253,344*	*82,154*	*602,227*	*767,460*	*3,622,738*
Actual Spending	**1,855,462**	**220,675**	**75,052**	**560,189**	**730,116**	**3,441,494**

Note: Numbers in normal font are planned spending as per 2001-2002 *Report on Plans and Priorities*. Numbers in italic denote Total Authorities from main and supplementary estimates and other authorities. Bolded numbers denote actual expenditures/revenues.

Table 8: Capital Projects

Capital (Vote 5) Projects by Business Line ($ thousands)

Business Line	Current Estimated Total Cost	Actual 1999-2000	Actual 2000-2001	Planned Spending 2001-2002	Total Authorities 2001-2002	Actual 2001-2002
Customs Services						
New Facilities Projects:						
Aldergrove, B.C.	9,935					
Andover, N.B.	5,761	94	43	948	50	**23**
Armstrong, Que.	7,076	2		602	95	**12**
Clarenceville, Que.	750				59	**41**
Coutts, Alberta	16,596	2,856	217	3,500	8,200	**10,280**
Coutts - Land, Alberta	2,500				2,400	**2,401**
Coutts - Animal Inspection, Alberta	1,600		1,600			
Douglas, B.C.	15,215	84	123	1,600	1,500	**119**
Emerson, Manitoba	12,658	7,342	406		500	**319**
Emerson East-Lynn, Manitoba	500				29	**5**
Fort Frances, Ont.	32	21	11			
Kingsgate, B.C.	7,433				52	
Little Gold Creek, B.C.	1,820	51	281		32	**31**
Nelway, B.C.	852	735	36			**6**
Osoyoos, B.C.	17,030	1,284	4,559	4,627	8,000	**8,070**
Regway, Sask.	384	25				
Rigaud, Que.	440				226	**438**
Rock Island, Que.				450		
Saint-Bernard-de-Lacolle, Que.	13,938	25			50	**37**
Stanstead - Route 55, Que.	5,012				100	**34**
Trout River, Que.	2,934					
Feasibility Studies	1,000				1,000	**782**
Design Templates	300				50	**13**
Existing Facilities Projects:						
Health and Safety Projects	11,077	1,283	1,535	1,800	2,757	**2,315**
Other Projects	14,844	1,919	1,189	200	2,136	**1,819**
Total Capital Projects	149,687	15,721	10,000	13,727	27,236	**26,745**

Table 9: Reconciliation of Expenditures Reported in the Performance Report to the 2001-2002 Statement of Operations – Agency Activities

For the fiscal year ended at March 31, 2002 ($ thousands)

PERFORMANCE REPORT (See Table 2)			EXTRACTS FROM AUDITED FINANCIAL STATEMENTS STATEMENT OF OPERATIONS – AGENCY ACTIVITIES (See Statement of Operations – Agency Activities)				
Operating	3,322,522		**OPERATING AND ADMINISTRATION EXPENDITURES**				
Capital	26,745		**Services**			3,733,184	X1
Voted Grants and Contributions	108,125	D1	**Goods**			195,594	X2
Subtotal	3,457,392		**Other Expenditures**			2,466	G2
Statutory Grants and Contributions	125,026	I1					
Total Gross Expenditures	3,582,418		**Total operating and administration expenditures**			3,931,244	
Less: Revenues credited to Vote 1	(140,924)	H1	**Non-Tax Revenues**			(208,971)	H2
			(See Agency Activities – Note 4)				
			Credited to Vote 1 – CCRA	(140,924)	H1		
			Respendable Revenue	(31,098)	M2		
			Other Non-Tax Revenue	(36,949)	M3		
Total Net Expenditures	3,441,494	H8	**Net Cost of Operations**			3,722,273	X3

Adjustments to modified cash accounting methodology used in the *CCRA Performance Report* to reconcile to modified accrual accounting methodology used in Statement of Operations – Agency Activities:

Performance Report	3,441,494	H8	
ADD:			
Employee severance benefits	34,230	Z1	**Accrual Adjustments**
Vacation Pay and Compensatory Leave	17,989	Z2	
Employer's contribution to the health insurance plan	169,465	Z3	**Services provided without charge by OGDs** (See Table 3.2)
Worker's Compensation Benefits	2,811	Z4	
Accommodation	222,495	B2	
Legal Services	65,072	Z5	
Audit Services	4,000	Z6	
Rounding difference on Voted Grants and Contribution	1	D1	Difference between Performance Report (D1) and Statement of Operations (D2) (see Table 9.1)
LESS:			
Relief for Heating Expense payments	(42,211)	G1	**Statement of Operations – Administered Activities** (See Statement of Operations – Administered Activities)
Children's Special Allowance	(125,026)	I1	
Respendable Revenue pursuant to Section 60 – *CCRA Act*	(31,098)	M2	Offset of non-tax revenue against the total net expenditures of the *CCRA Performance Report* to reconcile the Net Cost of Operations
Other Non-Tax Revenue	(36,949)	M3	
Statement of Operations – Agency Activities (Net Cost of Operations)	**3,722,273**		

Table 9.1: Reconciliation of Spending by Object

For the fiscal year ended at March 31, 2002 ($ thousands)

PERFORMANCE REPORT (See Table 3.1)				EXTRACTS FROM AUDITED FINANCIAL STATEMENTS STATEMENT OF OPERATIONS – AGENCY ACTIVITIES (See Statement of Operations – Agency Activities)				
Personnel				**OPERATING AND ADMINISTRATION EXPENDITURES**				
				Services				
				Personnel				
Salaries and Wages		2,259,535		Salaries			2,038,584	
				Other allowances and benefits				
Contributions to employee benefit plans		390,100	I2	- Employee Benefit Plans	390,100	I2		
		2,649,635	A1	- Allowances and Other	445,154		835,254	
							2,873,838	A2
Goods and Services				Accommodation			222,495	B2
Transportation and communications		184,610		Transportation and communications			183,538	
Professional and special services		176,198	C1	Professional and special services				
				- Services paid by CCRA	133,774			
				- Legal Services provided without charge	65,072	Z5		
				- Audit Services provided without charge	4,000	Z6	202,846	C3
				Transfer Payments to the Province of Quebec (GST joint administration)			108,126	D2
Purchased repair and maintenance		79,045		Purchased repair and maintenance			82,104	
				Other services			41,164	C2
Rentals		12,032		Rentals			12,032	
Information		6,583		Information			6,473	
Utilities, Materiels and Supplies		62,611	E1	Utilities			568	E2
Other Subsidies and Payments							3,733,184	X1
- RHE	42,211		G1					
- Other	712	42,923						
				Goods				
Minor Capital		110,748		Equipment			112,465	
		674,750		Materials and supplies			61,583	E3
Capital								
Controlled Capital		24,882		Land, building and works			21,546	
							195,594	X2
Transfer Payments				**Other Expenditures**				
Grants (statutory payments)		125,026	I1	Subsidies and other			2,466	G2
Contributions		108,125	D1					
		233,151						
Gross Expenditures		3,582,418		**Total operating and administration expenditures**			3,931,244	
Less: Revenues Credited to the Vote		(140,924)	H1	Non-Tax Revenue			(208,971)	H2
Net Expenditures		**3,441,494**	H8	**Net Cost of Operations**			**3,722,273**	X3

A1 A2 Boxed letters are used to indicate a corresponding amount which may have a different name or be included in another object. They are further explained on the following page.

Table 9: Reconciliation of Expenditures Reported in the Performance Report to the 2001-2002 Statement of Operations – Agency Activities

For the fiscal year ended at March 31, 2002 ($ thousands)

PERFORMANCE REPORT (See Table 2)			**EXTRACTS FROM AUDITED FINANCIAL STATEMENTS** **STATEMENT OF OPERATIONS – AGENCY ACTIVITIES** (See Statement of Operations – Agency Activities)				
Operating	3,322,522		**OPERATING AND ADMINISTRATION EXPENDITURES**				
Capital	26,745		**Services**			3,733,184	X1
Voted Grants and Contributions	108,125	D1	**Goods**			195,594	X2
Subtotal	3,457,392		**Other Expenditures**			2,466	G2
Statutory Grants and Contributions	125,026	I1					
Total Gross Expenditures	3,582,418		**Total operating and administration expenditures**			3,931,244	
Less: Revenues credited to Vote 1	(140,924)	H1	**Non-Tax Revenues**			(208,971)	H2
			(See Agency Activities – Note 4)				
			Credited to Vote 1 – CCRA	(140,924)	H1		
			Respendable Revenue	(31,098)	M2		
			Other Non-Tax Revenue	(36,949)	M3		
Total Net Expenditures	3,441,494	H8	**Net Cost of Operations**			3,722,273	X3

Adjustments to modified cash accounting methodology used in the *CCRA Performance Report* to reconcile to modified accrual accounting methodology used in Statement of Operations – Agency Activities:

Performance Report	3,441,494	H8	
ADD:			
Employee severance benefits	34,230	Z1	**Accrual Adjustments**
Vacation Pay and Compensatory Leave	17,989	Z2	
Employer's contribution to the health insurance plan	169,465	Z3	**Services provided without charge by OGDs** (See Table 3.2)
Worker's Compensation Benefits	2,811	Z4	
Accommodation	222,495	B2	
Legal Services	65,072	Z5	
Audit Services	4,000	Z6	
Rounding difference on Voted Grants and Contribution	1	D1	Difference between Performance Report (D1) and Statement of Operations (D2) (see Table 9.1)
LESS:			
Relief for Heating Expense payments	(42,211)	G1	**Statement of Operations – Administered Activities** (See Statement of Operations – Administered Activities)
Children's Special Allowance	(125,026)	I1	
Respendable Revenue pursuant to Section 60 – *CCRA Act*	(31,098)	M2	Offset of non-tax revenue against the total net expenditures of the *CCRA Performance Report* to reconcile the Net Cost of Operations
Other Non-Tax Revenue	(36,949)	M3	
Statement of Operations – Agency Activities (Net Cost of Operations)	**3,722,273**		

Table 9.1: Reconciliation of Spending by Object

For the fiscal year ended at March 31, 2002 ($ thousands)

PERFORMANCE REPORT (See Table 3.1)				EXTRACTS FROM AUDITED FINANCIAL STATEMENTS STATEMENT OF OPERATIONS – AGENCY ACTIVITIES (See Statement of Operations – Agency Activities)				
				OPERATING AND ADMINISTRATION EXPENDITURES				
Personnel				**Services**				
				Personnel				
Salaries and Wages		2,259,535		Salaries			2,038,584	
				Other allowances and benefits				
				- Employee Benefit Plans	390,100	I2		
Contributions to employee benefit plans		390,100	I2	- Allowances and Other	445,154		835,254	
		2,649,635	A1				2,873,838	A2
Goods and Services				Accommodation			222,495	B2
Transportation and communications		184,610		Transportation and communications			183,538	
Professional and special services		176,198	C1	Professional and special services				
				- Services paid by CCRA	133,774			
				- Legal Services provided without charge	65,072	Z5		
				- Audit Services provided without charge	4,000	Z6	202,846	C3
				Transfer Payments to the Province of Quebec (GST joint administration)			108,126	D2
Purchased repair and maintenance		79,045		Purchased repair and maintenance			82,104	
				Other services			41,164	C2
Rentals		12,032		Rentals			12,032	
Information		6,583		Information			6,473	
Utilities, Materiels and Supplies		62,611	E1	Utilities			568	E2
Other Subsidies and Payments							3,733,184	X1
- RHE	42,211		G1					
- Other	712	42,923						
				Goods				
Minor Capital		110,748		Equipment			112,465	
		674,750		Materials and supplies			61,583	E3
Capital								
Controlled Capital		24,882		Land, building and works			21,546	
							195,594	X2
Transfer Payments				**Other Expenditures**				
Grants (statutory payments)		125,026	I1	Subsidies and other			2,466	G2
Contributions		108,125	D1					
		233,151						
Gross Expenditures		3,582,418		**Total operating and administration expenditures**			3,931,244	
Less: Revenues Credited to the Vote		(140,924)	H1	Non-Tax Revenue			(208,971)	H2
Net Expenditures		**3,441,494**	H8	**Net Cost of Operations**			**3,722,273**	X3

A1 A2 Boxed letters are used to indicate a corresponding amount which may have a different name or be included in another object. They are further explained on the following page.

Table 9.2: Reconciliation Notes

For the fiscal year ended at March 31, 2002 ($ thousands)			
Personnel			
see Table 9: Performance Report		2,649,635	A1
ADD:			
Termination Benefits	34,230		Z1
Vacation Pay and Compensatory Leave *	17,989		Z2
Employer's Contribution to Health Plans **	169,465		Z3
Worker's Compensation Benefits***	2,811	224,495	
sub-total		2,874,130	
Adjustments (due to accounts reclassification):			
Less: transfer to Professional & special services	(312)		J1
Add: transfer from Professional and special services	20		J2
		(292)	
see Statement of Operations – Agency Activities		**2,873,838**	A2
* Change in accrued liability			
** Paid by Treasury Board			
*** Charged to Human Resources and Development Canada			
Accommodation (Service provided without charge – not incl. in Performance Report)		222,495	B2
Professional and special services			
see Table 9: Performance Report		176,198	C1
ADD: Legal Services provided without charge *		65,072	Z5
ADD: Audit Services provided without charge **		4,000	Z6
sub-total		245,270	
Adjustments (due to accounts reclassification):			
Add: transfer from Professional & special services	312		J1
Less: transfer to Professional and special services	(20)		J2
Less: transfer to other subsidies	(1,552)	(1,260)	
Adjusted total		**244,010**	
Other services		41,164	C2
Professional and special services		202,846	C3
see Statement of Operations – Agency Activities		**244,010**	
* Provided and paid by Justice Canada			
** Provided and paid by the Office of the Auditor General			
Utilities, Materials and Supplies			
see Table 9: Performance Report		62,611	E1
Adjustments (due to accounts reclassification):			
Less: transfer to Equipment	(206)		
Less: transfer to Other subsidies	(254)	(460)	
Adjusted total		**62,151**	
Utilities		568	E2
Materials and supplies		61,583	E3
see Statement of Operations – Agency Activities		**62,151**	
Non-Tax Revenue			
see Table 9: Performance Report			
Revenues Credited to Vote 1		(140,924)	H1
ADD:			
Respendable Revenue (Pursuant to Section 60 – *CCRA Act*)		(31,098)	M2
Other non-Tax Revenue		(36,949)	M3
Total non-tax revenue		**(208,971)**	
see Statement of Operations – Agency Activities		**(208,971)**	H2
The following items are included in the Performance Report and in the Statement of Operations – **Administered Activites** but not in the Statement of Operations – **Agency Activites**			
Relief for Heating Expenses		42,211	G1
Grants (Children's Special Allowance)		125,026	I1

Table 10: Reconciliation of Expenditures Reported in the Performance Report to the 2000-2001 Statement of Operations – Agency Activites (Revised)

For the fiscal year ended at March 31, 2001 ($ thousands)

PERFORMANCE REPORT (See *Annex: Supplementary Performance by Business Line 2000-2001 Annual Report to Parliament* on page 2-165)			**EXTRACTS FROM AUDITED FINANCIAL STATEMENTS STATEMENT OF OPERATIONS – AGENCY ACTIVITIES** (See Statement of Operations – Agency Activities)				
Operating	4,461,877		**OPERATING AND ADMINISTRATION EXPENDITURES**				
Capital	10,000		**Services**			3,401,083	X1
Voted Grants and Contributions	118,953		**Goods**			165,389	X2
Subtotal	4,590,830		**Other Expenditures**			2,518	G2
Statutory Grants and Contributions	102,689						
Total Gross Expenditures	4,693,519		**Total operating and administration expenditures**			3,568,990	
Less: Revenues credited to Vote 1	(132,798)		**Non-Tax Revenue**			(213,249)	H2
			(See Non-tax revenue)				
			Credited to Vote 1 – CCRA	(132,798)	H1		
			Respendable Revenue	(37,275)	M2		
			Other Non-Tax Revenue	(43,176)	M3		
Total Net Expenditures	4,560,721	H8	**Net Cost of Operations**			**3,355,741**	X3

Adjustments to modified cash accounting methodology used in the Performance Report to reconcile to modified accrual accounting methodology used in Statement of Operations – Agency Activities :

Performance Report	4,560,721	H8	
ADD:			
Employee severance benefits	25,398	Z1	**Accrual Adjustments**
Vacation Pay and Compensatory Leave	20,652	Z2	
Employer's contribution to the health insurance plan	112,842	Z3	**Services provided without charge by OGDs** (See Table 3.2)
Worker's Compensation Benefits	3,032	Z4	
Accommodation	214,326	B2	
Legal Services	57,907	Z5	
Audit Services	3,270	Z6	
LESS:			
Relief for Heating Expense payments	(1,459,267)	M1	**Statement of Operations – Administered Activities** (See Federal expenditures)
Children's Special Allowance	(102,689)	I1	
Respendable Revenue pursuant to Section 60 – *CCRA Act*	(37,275)	M2	**Offset of non-tax revenue against the total net expenditures of the CCRA Performance Report to reconcile the Net Cost of Operations**
Other Non-Tax Revenue	(43,176)	M3	
Statement of Operations – Agency Activities (Net Cost of Operations)	**3,355,741**		

Tables 10, 10.1, and 10.2 (for the 2000-2001 firscal year) are revised as a result of re-stating the 2000-2001 Statement of Operations in the current Annual Report. Please note that the Net Cost of Operations remains unchanged.

Table 9.2: Reconciliation Notes

For the fiscal year ended at March 31, 2002 ($ thousands)			
Personnel			
see Table 9: Performance Report		2,649,635	A1
ADD:			
Termination Benefits	34,230		Z1
Vacation Pay and Compensatory Leave *	17,989		Z2
Employer's Contribution to Health Plans **	169,465		Z3
Worker's Compensation Benefits***	2,811	224,495	
sub-total		2,874,130	
Adjustments (due to accounts reclassification):			
Less: transfer to Professional & special services	(312)		J1
Add: transfer from Professional and special services	20		J2
		(292)	
see Statement of Operations – Agency Activities		**2,873,838**	A2
* Change in accrued liability			
** Paid by Treasury Board			
*** Charged to Human Resources and Development Canada			
Accommodation (Service provided without charge – not incl. in Performance Report)		222,495	B2
Professional and special services			
see Table 9: Performance Report		176,198	C1
ADD: Legal Services provided without charge *		65,072	Z5
ADD: Audit Services provided without charge **		4,000	Z6
sub-total		245,270	
Adjustments (due to accounts reclassification):			
Add: transfer from Professional & special services	312		J1
Less: transfer to Professional and special services	(20)		J2
Less: transfer to other subsidies	(1,552)	(1,260)	
Adjusted total		**244,010**	
Other services		41,164	C2
Professional and special services		202,846	C3
see Statement of Operations – Agency Activities		**244,010**	
* Provided and paid by Justice Canada			
** Provided and paid by the Office of the Auditor General			
Utilities, Materials and Supplies			
see Table 9: Performance Report		62,611	E1
Adjustments (due to accounts reclassification):			
Less: transfer to Equipment	(206)		
Less: transfer to Other subsidies	(254)	(460)	
Adjusted total		**62,151**	
Utilities		568	E2
Materials and supplies		61,583	E3
see Statement of Operations – Agency Activities		**62,151**	
Non-Tax Revenue			
see Table 9: Performance Report			
Revenues Credited to Vote 1		(140,924)	H1
ADD:			
Respendable Revenue (Pursuant to Section 60 – *CCRA Act*)		(31,098)	M2
Other non-Tax Revenue		(36,949)	M3
Total non-tax revenue		**(208,971)**	
see Statement of Operations – Agency Activities		**(208,971)**	H2
The following items are included in the Performance Report and in the Statement of Operations – **Administered Activites** but not in the Statement of Operations – **Agency Activites**			
Relief for Heating Expenses		42,211	G1
Grants (Children's Special Allowance)		125,026	I1

Table 10: Reconciliation of Expenditures Reported in the Performance Report to the 2000-2001 Statement of Operations – Agency Activites (Revised)

For the fiscal year ended at March 31, 2001 ($ thousands)

PERFORMANCE REPORT (See *Annex: Supplementary Performance by Business Line 2000-2001 Annual Report to Parliament* on page 2-165)			**EXTRACTS FROM AUDITED FINANCIAL STATEMENTS** **STATEMENT OF OPERATIONS – AGENCY ACTIVITIES** (See Statement of Operations – Agency Activities)				
Operating	4,461,877		**OPERATING AND ADMINISTRATION EXPENDITURES**				
Capital	10,000		**Services**			3,401,083	X1
Voted Grants and Contributions	118,953		**Goods**			165,389	X2
Subtotal	4,590,830		**Other Expenditures**			2,518	G2
Statutory Grants and Contributions	102,689						
Total Gross Expenditures	4,693,519		**Total operating and administration expenditures**			3,568,990	
Less: Revenues credited to Vote 1	(132,798)		**Non-Tax Revenue** (See Non-tax revenue)			(213,249)	H2
			Credited to Vote 1 – CCRA	(132,798)	H1		
			Respendable Revenue	(37,275)	M2		
			Other Non-Tax Revenue	(43,176)	M3		
Total Net Expenditures	4,560,721	H8	**Net Cost of Operations**			**3,355,741**	X3

Adjustments to modified cash accounting methodology used in the Performance Report to reconcile to modified accrual accounting methodology used in Statement of Operations – Agency Activities :

Performance Report	4,560,721	H8	
ADD:			
Employee severance benefits	25,398	Z1	**Accrual Adjustments**
Vacation Pay and Compensatory Leave	20,652	Z2	
Employer's contribution to the health insurance plan	112,842	Z3	**Services provided without charge by OGDs** (See Table 3.2)
Worker's Compensation Benefits	3,032	Z4	
Accommodation	214,326	B2	
Legal Services	57,907	Z5	
Audit Services	3,270	Z6	
LESS:			
Relief for Heating Expense payments	(1,459,267)	M1	**Statement of Operations – Administered Activities** (See Federal expenditures)
Children's Special Allowance	(102,689)	I1	
Respendable Revenue pursuant to Section 60 – *CCRA Act*	(37,275)	M2	**Offset of non-tax revenue against the total net expenditures of the CCRA Performance Report to reconcile the Net Cost of Operations**
Other Non-Tax Revenue	(43,176)	M3	
Statement of Operations – Agency Activities (Net Cost of Operations)	**3,355,741**		

Tables 10, 10.1, and 10.2 (for the 2000-2001 firscal year) are revised as a result of re-stating the 2000-2001 Statement of Operations in the current Annual Report. Please note that the Net Cost of Operations remains unchanged.

Table 10.1: Reconciliation of Spending by Object (Revised)

For the fiscal year ended at March 31, 2001 ($ thousands)

PERFORMANCE REPORT (See Table 3.1)				EXTRACTS FROM AUDITED FINANCIAL STATEMENTS STATEMENT OF OPERATIONS – AGENCY ACTIVITIES (See Statement of Operations – Agency Activities)					
				OPERATING AND ADMINISTRATION EXPENDITURES					
Personnel				**Services**					
				Personnel					
Salaries and Wages		2,015,040		Salaries			1,817,854		
				Other allowances and benefits					
				- Employee Benefit Plans	414,548	I2			
Contributions to employee benefit plans		414,548	I2	- Allowances and Other	358,818		773,366		
		2,429,588	A1				2,591,220	A2	
Goods and Services				Accommodation			214,326	B2	
Transportation and communications		174,010		Transportation and communications			173,858		
Professional and special services		146,830	C1	Professional and special services					
				- Services paid by CCRA	102,615				
				- Legal Services provided without charge	57,907	Z5			
				- Audit Services provided without charge	3,270	Z6	163,792	C3	
				Transfer Payments to the Province of Quebec (GST joint administration)			118,953	D2	
Purchased repair and maintenance		81,890		Purchased repair and maintenance			77,467		
				Other services			44,507	C2	
Rentals		11,414		Rentals			11,414		
Information		4,948		Information			4,948		
Utilities, Materiels and Supplies		64,176	E1	Utilities			598	E2	
Other Subsidies and Payments							3,401,083	X1	
- RHE	1,459,267		M1						
- Other	2,365	1,461,632							
				Goods					
Minor Capital		94,501		Equipment			95,139		
		2,039,401		Materials and supplies			62,940	E3	
Capital									
Controlled Capital		2,888		Land, building and works			7,310		
							165,389	X2	
Transfer Payments				**Other Expenditures**					
Grants (statutory payments)		102,689	I1	Subsidies and other			2,518	G2	
Contributions		118,953	D1						
		221,642							
Gross Expenditures		4,693,519		Total operating and administration expenditures			3,568,990		
Less: Revenues Credited to the Vote		(132,798)	H1	**Non-Tax Revenue**			(213,249)	H2	
Net Expenditures		**4,560,721**	H8	**Net Cost of Operations**			**3,355,741**	X3	

A1 A2 Boxed letters are used to indicate a corresponding amount which may have a different name or be included in another object. They are further explained on the following page.

Table 10.1: Reconciliation of Spending by Object (Revised)

For the fiscal year ended at March 31, 2001 ($ thousands)

PERFORMANCE REPORT (See Table 3.1)				EXTRACTS FROM AUDITED FINANCIAL STATEMENTS STATEMENT OF OPERATIONS – AGENCY ACTIVITIES (See Statement of Operations – Agency Activities)				
				OPERATING AND ADMINISTRATION EXPENDITURES				
Personnel				**Services**				
				Personnel				
Salaries and Wages		2,015,040		Salaries			1,817,854	
				Other allowances and benefits				
				- Employee Benefit Plans	414,548	I2		
Contributions to employee benefit plans		414,548	I2	- Allowances and Other	358,818		773,366	
		2,429,588	A1				2,591,220	A2
Goods and Services				Accommodation			214,326	B2
Transportation and communications		174,010		Transportation and communications			173,858	
Professional and special services		146,830	C1	Professional and special services				
				- Services paid by CCRA	102,615			
				- Legal Services provided without charge	57,907	Z5		
				- Audit Services provided without charge	3,270	Z6	163,792	C3
				Transfer Payments to the Province of Quebec (GST joint administration)			118,953	D2
Purchased repair and maintenance		81,890		Purchased repair and maintenance			77,467	
				Other services			44,507	C2
Rentals		11,414		Rentals			11,414	
Information		4,948		Information			4,948	
Utilities, Materiels and Supplies		64,176	E1	Utilities			598	E2
Other Subsidies and Payments							3,401,083	X1
- RHE	1,459,267		M1					
- Other	2,365	1,461,632						
				Goods				
Minor Capital		94,501		Equipment			95,139	
		2,039,401		Materials and supplies			62,940	E3
Capital								
Controlled Capital		2,888		Land, building and works			7,310	
							165,389	X2
Transfer Payments				**Other Expenditures**				
Grants (statutory payments)		102,689	I1	Subsidies and other			2,518	G2
Contributions		118,953	D1					
		221,642						
Gross Expenditures		4,693,519		Total operating and administration expenditures			3,568,990	
Less: Revenues Credited to the Vote		(132,798)	H1	**Non-Tax Revenue**			(213,249)	H2
Net Expenditures		**4,560,721**	H8	**Net Cost of Operations**			**3,355,741**	X3

A1 A2 Boxed letters are used to indicate a corresponding amount which may have a different name or be included in another object. They are further explained on the following page.

Table 10.2: Reconciliation Notes (Revised)

For the fiscal year ended at March 31, 2001 ($ thousands)

Personnel				
	see Table 10: Performance Report		2,429,588	A1
ADD:				
Termination Benefits		25,398		Z1
Vacation Pay and Compensatory Leave *		20,652		Z2
Employer's Contribution to Health Plans **		112,842		Z3
Worker's Compensation Benefits***		3,032	161,924	
	sub-total		2,591,512	
Less: salary expense reclassified to Professional & Special Services for Board of Management Retainer & Allowance			(292)	J2
	see Statement of Operations – Agency Activities		**2,591,220**	A2
* Change in accrued liability				
** Paid by Treasury Board				
*** Charged to Human Resources and Development Canada				
Accommodation (Service provided without charge – not incl. in Performance Report)			214,326	B2
Professional and special services				
	see Table 10: Performance Report		146,830	C1
ADD: Legal Services provided without charge *			57,907	Z5
ADD: Audit Services provided without charge **			3,270	Z6
	sub-total		208,007	
Add: salary expense reclassified to Professional & Special Services for Board of Management Retainer & Allowance			292	J1
	Total after adjustments		**208,299**	
Other services			44,507	C2
Professional and special services			163,792	C3
	see Statement of Operations – Agency Activities		**208,299**	
* Provided and paid by Justice Canada				
** Provided and paid by the Office of the Auditor General				
Utilities, Materials and Supplies				
	see Table 10: Performance Report		64,176	E1
Less: expense reclassified (to equipment account)			(638)	
	Total after adjustments		**63,538**	
Utilities			598	E2
Materials and supplies			62,940	E3
	see Statement of Operations – Agency Activities		**63,538**	
Non-Tax Revenue				
	see Table 10: Performance Report			
Revenues Credited to Vote 1			(132,798)	H1
ADD:				
Respendable Revenue (Pursuant to Section 60 – CCRA Act)			(37,275)	M2
Other Non-Tax Revenue			(43,176)	M3
	Total Non-Tax Revenue		**(213,249)**	
	see Statement of Operations – Agency Activities		**(213,249)**	H2
The following items are included in the Performance Report and in the Statement of Operations – **Administered Activites** but not in the Statement of Operations – **Agency Activites**				
Relief for Heating Expenses			1,459,267	M1
Grants (Children's Special Allowance)			102,689	I1

BUDGET DES DÉPENSES

Agence des douanes et du revenu du Canada

Rapport sur le rendement

Pour la période se terminant
le 31 mars 2002

Canada

Les documents budgétaires

Chaque année, le gouvernement établit son Budget des dépenses, qui présente l'information à l'appui des autorisations de dépenser demandées au Parlement pour l'affectation des fonds publics. Ces demandes d'autorisations sont présentées officiellement au moyen d'un projet de loi de crédits déposé au Parlement.

Le Budget des dépenses du gouvernement du Canada est divisé en plusieurs parties. Commençant par un aperçu des dépenses totales du gouvernement dans la Partie I, les documents deviennent de plus en plus détaillés. Dans la Partie II, les dépenses sont décrites selon les ministères, les organismes et les programmes. Cette partie renferme aussi le libellé proposé des conditions qui s'appliquent aux pouvoirs de dépenser qu'on demande au Parlement d'accorder.

Le *Rapport sur les plans et les priorités* fournit des détails supplémentaires sur chacun des ministères ainsi que sur leurs programmes qui sont principalement axés sur une planification plus stratégique et les renseignements sur les résultats escomptés.

Le *Rapport sur le rendement* met l'accent sur la responsabilisation basée sur les résultats en indiquant les réalisations en fonction des prévisions de rendement et les engagements à l'endroit des résultats qui sont exposés dans le *Rapport sur les plans et les priorités*.

Le Budget des dépenses, de même que le budget du ministre des Finances, sont le reflet de la planification budgétaire annuelle de l'État et de ses priorités en matière d'affectation des ressources. Ces documents, auxquels viennent s'ajouter par la suite les Comptes publics et les rapports ministériels sur le rendement, aident le Parlement à s'assurer que le gouvernement est dûment comptable de l'affectation et de la gestion des fonds publics.

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Avant-propos

Au printemps 2000, la présidente du Conseil du Trésor a déposé au Parlement le document intitulé *Des résultats pour les Canadiens et les Canadiennes : Un cadre de gestion pour le gouvernement du Canada*. Ce document expose clairement les mesures qu'entend prendre le gouvernement pour améliorer et moderniser les pratiques de gestion des ministères et organismes fédéraux.

En ce début de millénaire, l'approche utilisée par le gouvernement pour offrir ses programmes et services aux Canadiens et aux Canadiennes se fonde sur quatre engagements clés en matière de gestion. Tout d'abord, les ministères et les organismes doivent reconnaître que leur raison d'être est de servir la population canadienne et que tous leurs programmes, services et activités doivent donc être « axés sur les citoyens ». Deuxièmement, le gouvernement du Canada s'engage à gérer ses activités conformément aux valeurs les plus élevées de la fonction publique. Troisièmement, dépenser de façon judicieuse, c'est dépenser avec sagesse dans les secteurs qui importent le plus aux Canadiens et aux Canadiennes. En dernier lieu, le gouvernement du Canada entend mettre l'accent sur les résultats, c'est-à-dire sur les impacts et les effets des programmes.

Les rapports ministériels sur le rendement jouent un rôle de premier plan dans le cycle de planification, de suivi, d'évaluation ainsi que de communication des résultats, par l'entremise des ministres, au Parlement et aux citoyens. Les ministères et les organismes sont invités à rédiger leurs rapports en appliquant certains principes. Selon ces derniers, un rapport ne peut être efficace que s'il présente un tableau du rendement qui soit non seulement cohérent et équilibré mais bref et pertinent. Un tel rapport doit insister sur les résultats - soit les avantages dévolus aux Canadiens et aux Canadiennes et à la société canadienne - et il doit refléter ce que l'organisation a pu contribuer à ces résultats. Il doit mettre le rendement du ministère en contexte ainsi que décrire les risques et les défis auxquels le ministère a été exposé en répondant aux attentes sur le rendement. Le rapport doit aussi rattacher le rendement aux engagements antérieurs, tout en soulignant les réalisations obtenues en partenariat avec d'autres organisations gouvernementales et non-gouvernementales. Et comme il est nécessaire de dépenser judicieusement, il doit exposer les liens qui existent entre les ressources et les résultats. Enfin, un tel rapport ne peut être crédible que si le rendement décrit est corroboré par la méthodologie utilisée et par des données pertinentes.

Par l'intermédiaire des rapports sur le rendement, les ministères et organismes visent à répondre au besoin croissant d'information des parlementaires et des Canadiens et des Canadiennes. Par leurs observations et leurs suggestions, les parlementaires et les autres lecteurs peuvent contribuer grandement à améliorer la qualité de ces rapports. Nous invitons donc tous les lecteurs à évaluer le rendement d'une institution gouvernementale en se fondant sur les principes précités et à lui fournir des commentaires en vue du prochain cycle de planification.

Le présent rapport peut être consulté par voie électronique sur le Site web du Secrétariat du Conseil du Trésor du Canada à l'adresse suivante : http://www.tbs-sct.gc.ca/rma/dpr/dprf.asp

Les observations ou les questions peuvent être adressées à l'organisme suivant :

Direction de la gestion axée sur les résultats
Secrétariat du Conseil du Trésor du Canada
L'Esplanade Laurier
Ottawa (Ontario) K1A 0R5

OU à l'adresse Web suivante : rma-mrr@tbs-sct.gc.ca

Invitation à évaluer *notre rapport de rendement*

Après avoir lu ***Rendons compte***, veuillez nous dire ce que vous en pensez. C'est avec plaisir que nous recevrons toutes vos suggestions d'améliorations. Faites-nous part de vos commentaires en remplissant le formulaire d'évaluation que vous trouverez dans notre site Web à www.adrc.gc.ca/rapportannuel. Vous pouvez aussi nous écrire à l'adresse suivante :

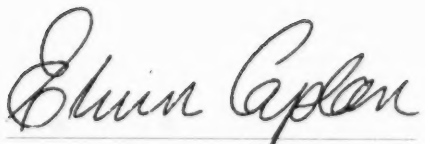
Division de la régie et de la responsabilisation de l'entreprise
Direction de la planification et de la régie de l'entreprise et de la fiche d'évaluation équilibrée
Agence des douanes et du revenu du Canada
555, avenue MacKenzie, 6e étage, Ottawa (Ontario) K1A 0L5

Pour de plus amples renseignements, veuillez communiquer avec Mme Basia Ruta, directrice générale, Direction de la planification et de la régie de l'entreprise et de la fiche d'évaluation équilibrée, Direction générale des finances et de l'administration, par téléphone au (613) 954-6082 ou par courriel à l'adresse suivante : basia.ruta@ccra-adrc.gc.ca

Agence des douanes et du revenu du Canada

Rapport sur le rendement

Pour la période se terminant
le 31 mars 2002



L'honorable Elinor Caplan
Ministre de revenu nationale

Le présent Rapport sur le rendement est identique au 2001-2002 Rapport annuel de l'Agence des douanes et du revenu du Canada. Le ministre du Revenu national dépose le rapport annuel de l'ADRC au Parlement selon les exigences de la Loi sur l'*Agence des douanes et du revenue du Canada*. Le Rapport sur le rendement et le Rapport annuel de l'ADRC contiennent les mêmes renseignements détaillés et une évaluation du vérificateur général du Canada sur la justesse et la fiabilité de ces renseignements, ainsi que l'avis du vérificateur général du Canada sur les états financiers de l'ADRC. Pour obenir d'autres renseignements sur le Rapport annuel de l'ADRC, visitez le Web à l'adresse www.adrc.gc.ca, ou écrivez à la Division de la responsabilisation et de la régie de l'entreprise, Direction générale des finances et de l'administration, Agence des douanes et du revenu du Canada, Ottawa, Canada K1A 0L5.

Rapport sur le rendement de l'ADRC
Rapport annuel au Parlement 2001-2002

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Canada

Rendons compte, notre rapport annuel sur le rendement présenté au Parlement, porte sur deux thèmes clés : les réalisations de l'Agence des douanes et du revenu du Canada (ADRC) depuis sa transformation en agence et, dans le cas du présent rapport, pendant sa deuxième année en tant qu'agence, ainsi que la capacité de son personnel à réaliser la promesse du statut d'agence. Dans ces deux thèmes, le même fil conducteur ressort : le travail d'équipe est essentiel tant à nos réussites jusqu'à présent qu'à l'atteinte des objectifs stratégiques fixés dans nos plans d'entreprise. Comme élément sous-jacent à ce thème, on trouve l'engagement ferme de constituer une organisation branchée et apprenante, où nous pouvons travailler ensemble en vue de réfléchir à nos expériences (qu'il s'agisse de réussites ou d'échecs) ainsi que sur les idées, connaissances et aperçus nouveaux qui nous permettront d'améliorer continuellement notre rendement.

Cette année, ***Rendons compte*** se divise en deux volumes. Le *Rapport sur le rendement de l'ADRC* donne un aperçu, à l'échelle de l'Agence, des résultats liés à l'exécution de nos programmes et renferme des résumés de notre rendement dans chacun de nos cinq secteurs d'activité par rapport aux objectifs fixés dans le *Plan d'entreprise 2001-2002 à 2003-2004*. (On peut trouver en ligne un examen plus détaillé de notre rendement par secteur d'activité en consultant le site www.adrc.gc.ca/rapportannuel.) Le deuxième volume, *États financiers de l'ADRC*, présente les données financières liées à notre exploitation et à nos responsabilités en 2001-2002. Il comprend également des renseignements financiers supplémentaires destinés à répondre aux exigences touchant les rapports sur le rendement à l'échelle de l'administration fédérale.

Message de la *ministre*

C'est avec fierté que je dépose le deuxième Rapport annuel de l'ADRC au Parlement. Depuis que je suis devenue ministre du Revenu national en janvier 2002, j'ai eu l'occasion de travailler dans une organisation engagée dans un processus stimulant de transformation.

Durant ses deux premières années en tant qu'agence, l'ADRC a établi une fondation solide pour apporter des changements importants à la manière dont elle contribue au bien-être socioéconomique de l'ensemble de la population canadienne en veillant au respect de la législation fiscale et douanière.

Je suis très impressionnée par les réussites ainsi que par le dévouement des employés de l'ADRC qui servent les Canadiens dans l'ensemble du pays. Durant les heures, les jours et les mois qui ont suivi les événements tragiques du 11 septembre, nos employés à tous les niveaux se sont montrés professionnels, compétents et réceptifs lorsqu'il s'est agi de répondre aux exigences accrues en matière de sécurité aux frontières. Nos agents des douanes ont fait preuve de compassion en traitant des milliers de voyageurs américains bloqués et inquiets. Les cadres supérieurs ont fait preuve de détermination en prenant des mesures pour accroître la sécurité afin que les voyageurs et les expéditions commerciales légitimes puissent être traités le plus rapidement possible.

Malgré ces défis sans précédent, nos employés maintiennent résolument le niveau élevé de service auquel les Canadiens s'attendent pour l'ensemble des activités de notre organisation. Nous continuons à faire preuve de leadership pour offrir nos services en ligne, et nous avons perçu plus de 300 milliards de dollars en recettes fiscales afin d'appuyer un grand nombre de programmes gouvernementaux.

Lorsque j'envisage l'année qui vient, je suis excitée par la perspective de relever un certain nombre de défis cruciaux. Je crois que nous devons conserver comme priorité essentielle de protéger nos frontières et de rendre plus efficace le mouvement des personnes et des marchandises. L'ADRC s'est engagée à mettre en oeuvre les programmes innovateurs contenus dans le Plan d'action des douances et dans la déclaration sur la frontière intelligente signée avec les États-Unis. Nous allons également de l'avant avec l'initiative des Orientations futures.

Notre objectif consiste à être reconnus comme une organisation qui est capable de répondre aux nombreux défis du 21^{e} siècle en faisant preuve d'innovation, de réceptivité et d'intégrité, et qui est déterminée à fournir aux Canadiens le service excellent auquel ils sont en droit de s'attendre. Nous savons qu'il y a encore beaucoup de travail à faire, et nous nous fixons des objectifs ambitieux afin de mériter la confiance et le respect des Canadiens.

La ministre du Revenu national,

Elinor Caplan

Mot du *président*

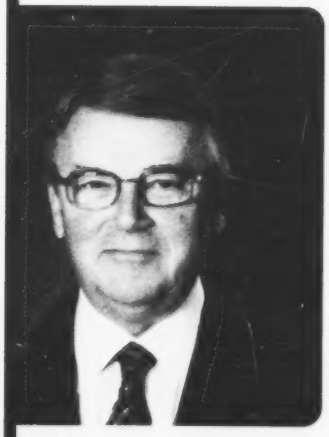
Depuis notre passage au statut d'agence, nous avons été guidés par un idéal d'excellence et, devant les progrès accomplis durant nos deux premières années d'exploitation, je suis fier d'avoir contribué à une telle évolution.

Au cours de l'année dernière, l'ADRC a relevé de nombreux défis, tant dans l'exécution de ses programmes que dans ses efforts visant à faire progresser une institution fédérale unique, qui tire profit des forces des secteurs public et privé. Nous avons beaucoup à apprendre, et chaque jour présente de nouvelles opportunités. Notre capacité de relever ces défis et de profiter de ces occasions repose sur de saines pratiques de gestion et sur la souplesse qui nous permet d'adopter des approches novatrices fondées sur des valeurs plutôt que sur des règles. Nous avons, par example, élargi notre cadre de direction pour souligner l'importance du leadership dans l'ADRC et offrir à nos gestionnaires une part plus importante dans la prise de décision.

Nous avons constaté depuis peu une augmentation marquée des attentes du public en matière d'obligation de rendre compte, tant pour les sociétés que pour les gouvernements. Nous devons continuer à progresser concrètement en vue de fournir les meilleurs services possibles pour l'argent que nous confient les contribuables. Notre crédibilité repose sur la mise en place de plans adéquats, de contrôles appropriés et d'un système de mesure des résultats.

Même si l'Agence en est encore à ses premiers pas, nous commençons à profiter des avantages découlant de l'innovation. Nous apprenons de nouveaux rôles et de nouvelles responsabilités dans notre processus de transformation, tout en répondant aux exigences quotidiennes d'un environnement complexe et changeant.

Mes collègues du conseil de direction et moi-même continuerons à veiller à cette transformation et à assurer l'orientation de l'ADRC. Nous vivons une époque stimulante, et nous sommes heureux de contribuer à la réalisation de notre engagement envers les Canadiens.



Le président du conseil de direction,

Michael L. Turcotte

Énoncé de responsabilité de la direction à l'égard des renseignements sur le rendement

Le Rapport annuel de l'Agence des douanes et du revenu du Canada pour l'exercice se terminant le 31 mars 2002 a été préparé sous la supervision de la ministre du Revenu national et du commissaire, avec l'appui du conseil de direction de l'ADRC. La *Loi sur l'Agence des douanes et du revenu du Canada* prévoit qu'un rapport annuel doit être déposé devant le Parlement. Ce rapport doit comprendre de l'information sur le rendement de l'ADRC par rapport aux objectifs fixés dans le *Plan d'entreprise 2001-2002 à 2003-2004*. Il doit également présenter l'évaluation, faite par la vérificatrice générale du Canada, de l'équité et de la fiabilité de cette information. Ce n'est pas le rôle de la vérificatrice générale du Canada d'évaluer le rendement effectif de l'ADRC ni de le commenter.

La direction est responsable de l'exactitude et de l'intégralité de l'information présentée dans le rapport. Pour assumer cette responsabilité, elle maintient des systèmes et des pratiques de contrôle de gestion et financiers qui garantissent de façon raisonnable que l'information est exacte et complète. Quelques-uns des renseignements liés au rendement sont fondés sur les meilleurs jugements et estimations de la direction. Comme l'indique le rapport, la direction a utilisé, dans certains cas, de nouvelles catégories de renseignements qui ne respectent pas encore les attentes qu'a normalement l'ADRC à l'égard de l'intégralité et de la précision; cependant, il s'agit des meilleurs renseignements dont on dispose à l'heure actuelle, et la direction considère qu'ils sont appropriés dans notre situation actuelle.

Afin de garantir un degré d'assurance accru, la Vérification interne et l'Évaluation des programmes effectuent des examens indépendants de différents aspects des renseignements liés au rendement de l'ADRC. En outre, le comité de vérification du conseil de direction (qui supervise les responsabilités de la direction quant à la tenue de systèmes adéquats pour la préparation de rapports sur le rendement, de rapports financiers et de rapports de contrôle interne) se réunit périodiquement avec des vérificateurs internes. Le comité recommande par la suite que la ministre approuve le Rapport annuel présenté au conseil de direction.

Le *Rapport sur le rendement de l'ADRC* renferme des renseignements sur le rendement de l'ADRC, et il comprend également l'évaluation effectuée par la vérificatrice générale du Canada (voir page 1-120). Les renseignements financiers présentés dans ce volume sont conformes aux états financiers vérifiés de l'ADRC qui sont présentés dans le deuxième volume du Rapport annuel, exception faite des dépenses par secteur d'activité, comme il est expliqué à la page 1-36.

L'administrateur supérieur des affaires financières et sous-commissaire
Direction générale des finances et de l'administration,

Stephen Rigby

Au sujet de Rendons *compte*

Rendons compte est le titre actuel de nos rapports annuels sur le rendement présentés au Parlement. Notre deuxième rapport annuel prend comme point de départ le fondement défini l'année dernière et prouve notre détermination à être clairs et transparents en présentant aux Canadiens les résultats que nous obtenons. Il constitue l'élément déterminant pour faire le point sur nos progrès à mi-chemin dans notre première période de cinq ans en tant qu'agence, et explique comment, en tant qu'organisation apprenante, nous tirons profit de nos connaissances et de notre expérience afin de fournir aux Canadiens des services de haute qualité à un coût abordable.

Rendons compte constitue un dossier permanent où sont consignés les montants que nous avons dépensés et les résultats que nous avons atteints en travaillant en vue de réaliser notre mission ainsi que le programme de changements stratégiques énoncé dans notre *Plan d'entreprise 2001-2002 à 2003-2004*, document qui va de pair avec le présent Rapport annuel. Ce premier volume donne un aperçu de haut niveau, à l'échelle de l'ADRC, des résultats liés à l'exécution de nos programmes et contient des sommaires plus détaillés de notre rendement dans chacun de nos cinq secteurs d'activité. (On peut trouver en ligne un examen plus détaillé de notre rendement par secteur d'activité à l'adresse suivante : www.adrc.gc.ca/rapportannuel). Le deuxième volume du présent rapport, *États financiers de l'ADRC*, présente les données financières liées à notre exploitation et à nos responsabilités en 2001-2002.

Résultats escomptés de l'ADRC

Dans la perspective de notre mission et de notre orientation stratégique, nous avons défini deux résultats stratégiques qui représentent l'essence même de ce que nous cherchons à atteindre en tant qu'organisation : **l'observation** – que les Canadiens observent les lois en matière de fiscalité, de commerce et d'opérations frontalières; et **l'innovation** – que l'ADRC soit une organisation à la fine pointe de la technologie. Ces deux résultats stratégiques sont appuyés par six résultats intermédiaires qui se répercutent clairement sur les Canadiens. Chacun de nos secteurs d'activité contribue à un ou plusieurs de ces résultats :

1. Les Canadiens paient leur juste part d'impôts et de taxes, et l'assiette fiscale est protégée.
2. Les Canadiens reçoivent tous les bénéfices auxquels ils ont droit.
3. La santé et la sécurité des Canadiens et les intérêts des entreprises sont protégés, et la croissance économique est accrue grâce à une saine gestion de la frontière et des politiques commerciales.
4. Les Canadiens obtiennent un examen impartial et rapide des décisions contestées grâce à notre système de recours.
5. Les provinces et les territoires ainsi que d'autres ministères considèrent l'ADRC comme un important fournisseur de services.
6. Le rendement de nos services et opérations est maximisé grâce à des méthodes de gestion modernes et innovatrices.

Parmi les six résultats intermédiaires, les deux derniers figurent dans notre programme d'innovation, qui fait l'objet d'un plan pluriannuel que nous sommes en voie de mettre en oeuvre et que nous avons amélioré depuis le moment de notre transformation en agence. Notre programme d'innovation comprend quatre objectifs de changement, précisés davantage dans notre *Plan d'entreprise 2001-2002 à 2003-2004* : transformation de nos activités principales pour assurer une meilleure prestation des services; réforme et renouvellement des ressources humaines; réforme et renouvellement administratifs; et gestion transparente axée sur les résultats. Nous faisons état des progrès accomplis au cours de notre deuxième année par rapport à notre programme de changement, en nous fondant sur les résultats atteints l'année dernière en matière de rendement. Ce jalon est particulièrement pertinent, étant donné que la mise en oeuvre de notre programme de changement joue un rôle crucial pour l'atteinte de gains réels en vue de l'examen qui sera effectué par le Parlement cinq ans après l'entrée en vigueur de la loi.

Les quatre autres résultats ci-dessus se rapportent à nos activités principales, effectuées au jour le jour. Pour nos secteurs d'activité, la principale préoccupation demeure de maintenir un rendement approprié, bon an mal an, par rapport aux attentes que nous avons établies.

Pour évaluer notre rendement par rapport à nos six résultats intermédiaires, nous avons établi un total de 34 résultats attendus qui s'harmonisent avec les objectifs stratégiques fixés dans notre *Plan d'entreprise 2001-2002 à 2003-2004*. Depuis la publication de ce plan, nous avons défini des résultats stratégiques et intermédiaires pour l'ADRC et nous les avons intégrés à nos buts et objectifs organisationnels, conformément à l'engagement du gouvernement à rendre compte aux Canadiens des résultats qu'il

atteint. Le tableau 2 (voir page 1-22) illustre le cadre intégré que nous utilisons pour rendre compte de notre rendement par rapport aux objectifs de notre *Plan d'entreprise 2001-2002 à 2003-2004*. Notre dernier Plan d'entreprise, dont le résumé a été déposé au Parlement en mars 2002, contient plus de détails sur notre cadre stratégique pour la planification et l'établissement de rapports.

Évaluation de notre rendement

Dans **Rendons compte**, nous présentons notre rendement à deux niveaux : à l'échelle de l'ADRC et par secteur d'activité. Nous utilisons un système basé sur des fiches de rendement afin de dégager les résultats attendus par rapport aux résultats escomptés par secteur d'activité, en décrivant les résultats que nous avons effectivement obtenus et les indicateurs dont nous nous servons pour évaluer notre rendement. L'ensemble de nos évaluations reflète, au meilleur de notre jugement, notre rendement et la qualité de nos données, d'après une combinaison de facteurs quantitatifs et qualitatifs. Nous attribuons une note à chaque résultat attendu et nous déterminons si les résultats ont été atteints, en grande partie atteints, ou non atteints. Nous évaluons également la qualité des renseignements sur notre rendement, selon que nous considérons ces données comme étant fiables, assez fiables ou peu fiables. Ce système de notation à deux volets utilise des symboles identifiés par un code de couleurs où les carrés indiquent notre rendement et les cercles indiquent la qualité de nos données.

Pour évaluer notre rendement en 2001-2002, nous employons toute une gamme d'indicateurs, y compris les résultats d'enquêtes, des échantillons statistiques et les données sur le volume des activités de l'entreprise. Dans certains cas, nous nous fondons sur des estimations pour avoir une idée approximative, mais utile, d'une tendance liée au rendement. Au fil du temps, ces estimations permettront de déterminer à quel point l'ADRC réussit à promouvoir l'observation, à l'intérieur de certains paramètres. Dans d'autres cas, il n'y a pas encore d'indicateurs de rendement bien établis, ou encore les données justificatives ne sont pas suffisamment précises pour nous permettre de tirer des conclusions définitives, mais elles représentent quand même la meilleure information dont nous disposons pour le moment.

Améliorations dans la manière dont nous faisons état de notre rendement

À partir du fondement établi l'année dernière, nous avons apporté les améliorations suivantes :

- ✓ Nous avons élargi le *Rapport sur le rendement de l'ADRC* afin de fournir un contexte plus étoffé à la description de notre rendement. Par exemple, nous incluons désormais un instantané du rendement pour chaque secteur d'activité et faisons part de nos progrès par rapport au Chemin à prendre 2000-2001.

- ✓ Nous mettons encore plus l'accent sur l'innovation. Nous faisons rapport plus clairement sur nos quatre objectifs de changement, à mi-chemin dans notre première période de cinq ans en tant qu'agence.

- ✓ Nous incluons des comparaisons entre les données de cette année et celles de l'année dernière, ainsi que des graphiques et des tableaux en vue d'illustrer plus clairement nos résultats.

- ✓ Nous clarifions le sens de nos résultats escomptés et de nos résultats attendus, nous incluons une série plus complète d'objectifs et nous définissons les critères de réussite utilisés pour évaluer notre rendement.

- ✓ Nous incluons un examen plus détaillé de notre rendement par secteur d'activité dans notre site Web, y compris une nouvelle annexe qui illustre le travail que nous faisons avec nos partenaires.

- ✓ Nous fournissons un état plus exact de la contribution de nos partenaires aux résultats que nous avons obtenus à l'appui des résultats que nous escomptions conjointement.

- ✓ Nous indiquons clairement les facteurs clés qui influencent notre rendement, c'est-à-dire les facteurs ou événements internes ou externes qui, selon nous, ont une incidence importante sur la capacité de l'ADRC de remplir ses critères de réussite.

- ✓ Nous incluons des renseignements financiers supplémentaires dans le volume des *États financiers de l'ADRC* afin de répondre aux exigences touchant les rapports ministériels sur le rendement.

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Résumé

INTRODUCTION

***Rendons compte* dresse le tableau de notre rendement pour l'année 2001-2002. À mi-chemin dans notre première période de cinq ans en tant qu'agence, nous faisons le point sur les progrès que nous avons accomplis pour ce qui est d'atteindre le plein potentiel de notre statut unique en vue de réaliser notre mission au profit des Canadiens.**

Nous sommes devenus une agence afin de fournir aux Canadiens un service plus abordable, opportun, accessible et de meilleure qualité, d'établir des relations plus solides avec nos partenaires et de réaliser des gains de rendement sur le plan des opérations. Bref, nous voulons changer le cours des choses. Nous avons entrepris un programme d'innovation de grande envergure pour transformer nos activités, en suivant le rythme des changements qui s'opèrent dans la technologie, dans les pratiques opérationnelles et les pratiques de gestion, dans les priorités du gouvernement et dans les attentes des Canadiens.

Nous sommes devenus une agence afin de fournir un meilleur service aux Canadiens et d'établir des relations plus solides avec nos partenaires

Nous avons accompli beaucoup, quoique pas aussi rapidement que nous l'avions prévu dans tous les domaines. Nous avons compris certains facteurs clés, le plus important se rapportant sans doute à la façon dont nous pouvons instaurer des changements significatifs qui touchent la structure de notre agence dans son ensemble. Autrement dit, il faut plus d'un an pour mettre en place tous les outils devant constituer le tremplin de percées importantes en matière de rendement.

Mettre en place un changement de culture radical, tout en gérant de façon efficace les effets que le changement peut avoir sur nos employés, exige du temps et une concentration permanente sur nos objectifs ultimes. Nous ne devons toutefois pas oublier que nous travaillons en fonction d'un délai ferme, soit l'examen quinquennal par le Parlement de notre réussite dans le respect des attentes des Canadiens.

Les événements tragiques du 11 septembre ont vraiment mis à l'épreuve notre compétence et notre réceptivité en tant qu'organisation, quant à notre capacité de réagir rapidement en territoire totalement inconnu. Les résultats ont montré que l'assise que nous avons établie pour notre programme de changement nous a permis de réagir rapidement et efficacement, tout en continuant à réaliser notre programme principal consistant à promouvoir l'observation des lois et des règlements.

Le présent Rapport annuel nous permet de revenir en arrière, d'examiner notre rendement général et de veiller à ce que nous nous dirigions dans la bonne direction. Nous avons consulté bon nombre d'entreprises et d'intervenants, et ils ont confirmé que nous sommes dans la bonne voie. Néanmoins, il y a des secteurs que nous devons améliorer, et les attentes des Canadiens à l'égard de notre rendement sont plus élevées que lorsque nous sommes d'abord devenus une agence.

Même s'il reste encore de nombreuses initiatives que nous pourrions lancer pour poursuivre notre programme de changement, nous avons décidé, à ce stade de notre parcours, de mettre l'accent sur l'achèvement des travaux qui changeront vraiment les choses, comme le reconnaîtront les Canadiens. Nous sommes déterminés à faire en sorte que le travail soit bien fait et à partager avec nos collègues notre expérience et les leçons que nous avons apprises en cours de route. Guidés par notre ministre et notre conseil de direction, nous continuerons de transformer l'ADRC tout en tenant compte de la nécessité d'assurer le meilleur rendement possible dans nos principales opérations quotidiennes, en respectant notre base de financement.

PRÉSENTATION DE L'ADRC

Lorsque nous sommes devenus une agence, notre principale mission, soit promouvoir l'observation de la législation fiscale et douanière du Canada et contribuer au bien-être économique et social des Canadiens, n'a pas changé. Nous avons toutefois obtenu une nouvelle marge de manœuvre pour ce qui est de notre façon de fonctionner. Cela nous permet de faire des innovations afin d'améliorer la prestation des services, de réaliser des gains de rendement dans nos processus internes et de rechercher des partenariats plus efficaces et de nouvelles occasions d'affaires avec les provinces et les territoires pour éliminer les dédoublements.

L'ADRC joue un rôle déterminant pour ce qui est de promouvoir le bien-être économique et social des Canadiens partout au pays. Nous sommes une entreprise diversifiée et complexe, dont le budget est de plus de trois milliards de dollars et qui emploie presque un quart de toute la fonction publique du Canada. En 2001-2002, nous avons recueilli plus de 300 milliards de dollars de recettes fiscales, soit environ 1,2 milliard de dollars en moyenne par jour ouvrable. Ces recettes incluaient plus de 40,1 milliards de dollars recueillis pour le compte des provinces, des territoires et des Premières nations.

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À nos frontières, nous avons accueilli plus de 102 millions de voyageurs et traité 10,8 millions de mainlevées commerciales dans plus de 480 bureaux de douane. Nous avons soutenu les intérêts de milliers d'entreprises canadiennes à l'échelle internationale et effectué le paiement de crédits et de prestations dont le montant a atteint plus de 11 milliards de dollars, à plus de 10,4 millions de Canadiens. Nous avons traité plus de 25 millions de déclarations de revenus de particuliers et de fiducies, de même que 1,6 million de déclarations de revenus de sociétés. Nous avons servi près de 2,5 millions d'entreprises qui versent régulièrement la TPS et la TVH. Dernièrement, nous avons corrigé une erreur de longue date dans la préparation des renseignements sur la répartition de l'impôt provincial qui a donné lieu à des paiements en trop cumulatifs environ de 3,4 milliards de dollars à certaines provinces pour les années d'imposition 1993 à 1999.

Nous avons également poursuivi un programme de changement dynamique comprenant les Orientations futures, une initiative de consultation approfondie visant à examiner nos services et programmes actuels et nos relations avec nos principaux groupes de clients : les petites et moyennes entreprises, les grandes entreprises, les particuliers et bénéficiaires de prestations, et les organismes de bienfaisance. Nous avons continué à jouer un solide rôle de chef de file dans la mise en œuvre du Gouvernement en direct, renforçant ainsi la première place du Canada en matière de cybergouvernement.

Nous nous sommes efforcés d'améliorer notre reddition de comptes à l'égard des services que nous fournissons à d'autres ministères et à nos partenaires provinciaux et territoriaux. En offrant des services de qualité à un coût inférieur à ces partenaires, nous réalisons de nouvelles activités, ce qui permet de réduire le dédoublement des services et de rehausser le niveau d'observation des lois fiscales et douanières par les entreprises.

Au cours de l'année 2001-2002, nous avons poursuivi nos efforts pour offrir le meilleur service possible tout en assurant une exécution responsable, dans le cadre de notre enveloppe budgétaire. En même temps, nous avons répondu de façon opportune et cohérente aux défis imprévus et considérables posés par notre contexte opérationnel.

NOTRE RENDEMENT GLOBAL

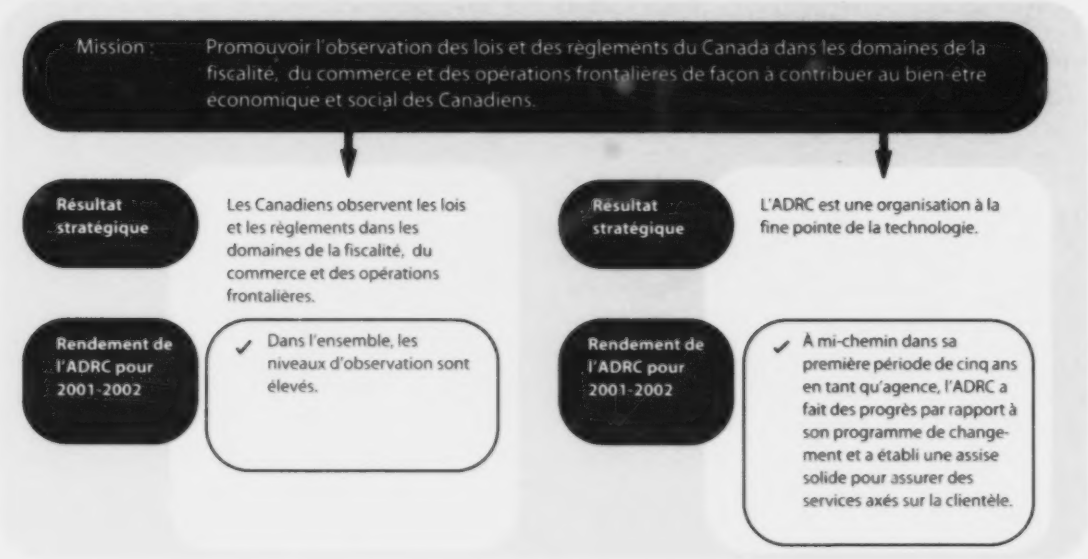
En bout de ligne, nous sommes d'avis que nous avons répondu aux attentes élevées établies dans le *Plan d'entreprise 2001-2002 à 2003-2004* à l'appui de notre mission, en maintenant ou en dépassant dans de nombreux cas notre rendement de l'an dernier et en assurant le suivi relativement à bon nombre des secteurs devant faire l'objet d'améliorations. Par ailleurs, nous n'avons pas encore atteint les normes de rendement que nous nous étions fixées dans certains domaines et nous devons donc poursuivre nos efforts.

Dans l'ensemble, notre rendement est primordial pour ce qui est d'atteindre les deux résultats stratégiques établis dans notre Plan d'entreprise :

- Les Canadiens observent la législation fiscale et douanière : c'est ce résultat que visent nos principales activités quotidiennes.
- L'ADRC est une organisation à la fine pointe de la technologie : elle adhère à un programme de changement destiné à améliorer son exploitation et ses services, conformément au Plan d'entreprise.

Le tableau 1 présente une évaluation de notre rendement par rapport à ces deux résultats.

Tableau 1 : Rendement par rapport à nos résultats stratégiques



En ce qui concerne notre rendement par rapport au premier résultat stratégique, nous nous attendons à ce que les niveaux d'observation demeurent généralement élevés. Nous continuons d'atteindre ce résultat stratégique. Notre évaluation des principaux indicateurs de l'observation que sont la production de déclarations, l'inscription, les opérations frontalières, les paiements et les déclarations indique que la vaste majorité des entreprises et des particuliers canadiens observent la législation fiscale et douanière. En faisant fond sur l'assise déjà solide de l'année précédente, nous avons connu des améliorations relativement à la plupart des indicateurs de l'observation.

Dans le cas du deuxième résultat stratégique, nous prévoyons que la prestation de services axés sur la clientèle sera rehaussée grâce à la mise en œuvre efficace et opportune du programme de changement de l'ADRC. À mi-chemin dans notre première période de cinq ans en tant qu'agence, nous continuons à faire de solides progrès par rapport au programme de changement que nous avons entrepris lorsque nous sommes devenus une agence et que nous avons précisé dans notre *Plan d'entreprise 2001-2002 à 2003-2004*. Nous avons mis en place les outils nécessaires aux changements importants touchant la façon dont nous fournissons nos services. Ces outils permettront à nos clients et aux intervenants de commencer à voir des résultats dans les points de service.

Pour en savoir davantage sur le rendement de l'ADRC par rapport à ses résultats stratégiques, consultez le tableau 5 à la page 1-25 et le tableau 6 à la page 1-28.

FAITS SAILLANTS DU RENDEMENT

La section qui suit présente les faits saillants du rendement de nos secteurs d'activité, en fonction de nos deux résultats stratégiques : **Observation** – que les Canadiens observent les lois et les règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières; et **Innovation** – que l'ADRC soit une organisation à la fine pointe de la technologie. Dans plusieurs secteurs, nous sommes parvenus à obtenir d'excellents résultats ou des réussites remarquables. Dans d'autres, où nous n'avons pas atteint ou atteint en grande partie les résultats attendus que nous avons établis dans notre *Plan d'entreprise 2001-2002 à 2003-2004*, nous avons pris des mesures pour combler les lacunes, ou des plans sont en voie d'élaboration.

On trouvera un résumé complet de notre rendement dans tous les secteurs d'activité à l'annexe A, intitulée « Fiche de rendement de l'ADRC » à la page 1-131. Il s'agit d'un résumé de notre rendement par rapport aux six résultats intermédiaires à l'appui de la réalisation de nos objectifs de base et de nos objectifs de changement. Chacun de ces six résultats intermédiaires est expliqué dans la section des Principaux points du présent rapport, commençant à la page 1-38.

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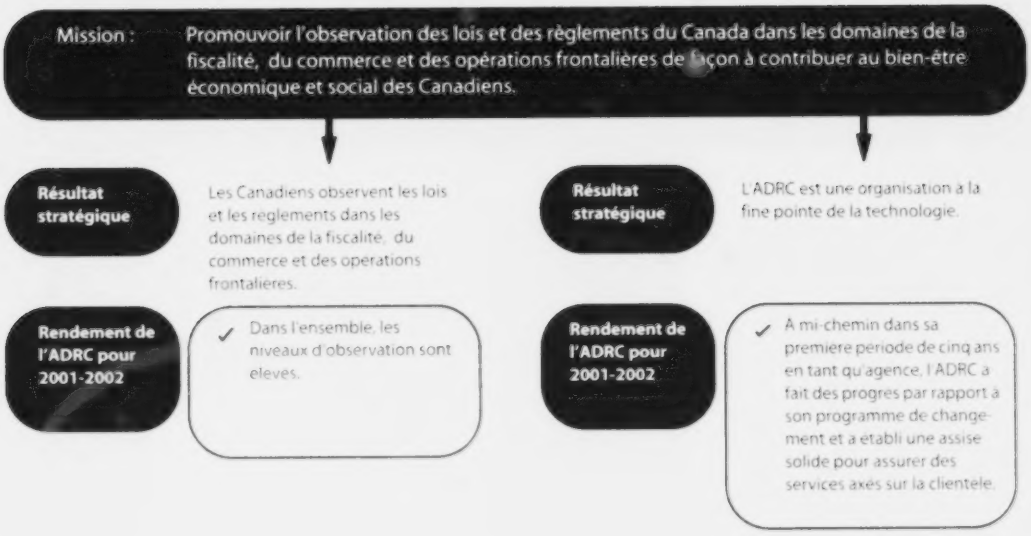

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On trouvera un résumé complet de notre rendement dans tous les secteurs d'activité à l'annexe A, intitulée « Fiche de rendement de l'ADRC » à la page 1-151. Il s'agit d'un résumé de notre rendement par rapport aux six résultats intermédiaires à l'appui de la réalisation de nos objectifs de base et de nos objectifs de changement. Chacun de ces six résultats intermédiaires est expliqué dans la section des Principaux points du présent rapport, commençant à la page 1-38.

Faits saillants du rendement – Réussites remarquables

Gérer le continuum de l'observation

✓ **Nous avons réagi de façon immédiate et efficace aux attaques terroristes du 11 septembre 2001,** un événement tragique sans précédent qui nous a fait appliquer le niveau d'alerte maximal et renforcer la sécurité aux postes frontaliers terrestres. Cet événement a confirmé la nécessité de poursuivre l'orientation donnée dans le *Plan d'action des douanes* et d'accélérer la mise en oeuvre d'initiatives clés à l'appui de la récente Déclaration sur la frontière intelligente Manley-Ridge. 1-76

✓ **Plus de 99 % des 22,8 millions de déclarations de revenus des particuliers T1 reçues au cours de l'année d'imposition 2001 ont été traitées de façon efficace et à temps**, ce qui signifie que nous avons dépassé notre rendement des deux dernières années. 1-46

✓ **Plus de 99 % des 34 millions de paiements de la prestation fiscale canadienne pour enfants (PFCE) et des 33 millions de paiements du crédit pour la TPS/TVH ont été faits à temps,** soit une hausse par rapport à notre excellent rendement des années précédentes. 1-66

✓ **Nous avons terminé la mise en oeuvre du traitement de l'impôt calculé sur le revenu (ICSR), ce qui représente un des changements les plus fondamentaux en 25 ans touchant la législation fiscale,** pour inclure toutes les provinces (à l'exception du Québec) et les trois territoires. Grâce à l'ICSR, les provinces et territoires ont une plus grande marge de manoeuvre quant à la façon d'adapter leur politique en matière d'impôt afin qu'elle reflète leurs politiques fiscales et sociales. 1-42

✓ **Nous avons réagi rapidement pour augmenter les ressources et combler les lacunes liées au rendement qui ont été relevées l'an dernier et pour atteindre les nouveaux résultats attendus en matière de production de recettes, en respectant la majorité de nos engagements pris à l'égard du gouvernement du Canada.** Nous avons pu recruter et former de nouveaux employés tout en tenant compte des priorités concurrentes et de l'impact du 11 septembre. 1-54

✓ **Nous avons réalisé des progrès importants dans la révision de la *Loi sur l'accise* et de la *Loi sur la taxe d'accise*.** Nous avons mené un important examen avec le ministère des Finances pour réviser les dispositions fédérales de la *Loi sur l'accise* et de la *Loi sur la taxe d'accise* régissant l'alcool et les produits du tabac. Cette révision vise à remplacer la structure désuète d'administration et d'exécution par un régime moderne reflétant les pratiques actuelles. 1-52

Faits saillants du rendement – Réussites remarquables (suite)

Innover pour l'avenir

✓ **Nous avons réalisé des gains considérables dans la transformation continue de nos activités** pour fournir aux Canadiens des services intégrés, harmonisés et axés sur la clientèle :

- **Leadership concernant l'initiative Gouvernement en direct (GED)** – Le taux de 39 % des déclarations de revenus produites par voie électronique durant l'année d'imposition 2001 nous positionne bien pour atteindre un taux de 50 % l'année prochaine. Nous travaillons également à acquérir la capacité de traiter électroniquement 75 % des déclarations de revenus au cours des prochaines années. De plus, nous avons reçu moins d'appels concernant l'impôt, ce qui semble indiquer que nos autres canaux de service contribuent à réduire le besoin de nos clients de nous appeler pour obtenir des renseignements. 1-46

- **Perception positive continue de l'ADRC par le public** – Les résultats du Sondage annuel de l'ADRC de 2001 suggèrent que davantage de Canadiens (68 % par rapport à 61 % l'an dernier) sont d'avis que l'ADRC fait du bon travail dans l'ensemble, y compris 12 % (par rapport à 9 % en 2000) qui considèrent qu'elle fait du très bon travail. Nous reconnaissons que cette augmentation peut être due au fait que les Canadiens avaient tendance à appuyer davantage le gouvernement après le 11 septembre. 1-141

- **Vision du service liée aux Orientations futures pour l'ADRC** – Notre processus de consultation le plus approfondi visant l'examen de nos relations avec nos principaux groupes de clients a prouvé que nous sommes sur la bonne voie en ce qui a trait à nos principaux services. 1-56

✓ **La vérificatrice générale a souligné que notre premier Rapport annuel était « un début impressionnant »** et démontrait notre engagement à rendre compte de nos résultats de façon transparente au Parlement et aux Canadiens. Nous avons également établi des accords de rendement pour plus de 3 000 gestionnaires et 30 000 employés, définissant nos attentes quant au rendement nécessaire pour atteindre les objectifs et résultats globaux. 1-104

✓ **En ce qui concerne la mise en oeuvre de notre régime des ressources humaines, nous avons fait des progrès considérables dans les domaines de la gestion du rendement et du perfectionnement des employés.** Un nouveau groupe de la gestion a été mis sur pied, reconnu et rémunéré en conséquence, pour appuyer le rôle clé que jouent nos gestionnaires des points de service et créer un environnement où le service est au premier plan. Nous avons aussi élaboré plus de 25 000 plans d'apprentissage individuels – la clé du maintien d'un personnel bien informé et qualifié. 1-106

✓ **Nous avons réalisé des progrès appréciables quant à la réforme et au renouvellement administratifs.** Nous avons mis en place une infrastructure pour réaliser des gains de rendement administratif qui donneront lieu à des économies d'au moins 50 millions de dollars durant la période comprise entre 2002 et 2006. Nous avons établi l'ordre de priorité pour rationaliser les politiques et les programmes administratifs clés et pour réaliser des gains de rendement dans des domaines tels les approvisionnements, la gestion du matériel, l'établissement du budget et l'établissement des coûts. 1-32

Principaux secteurs à améliorer : voir la page suivante.

Faits saillants du rendement – Réussites remarquables

Gérer le continuum de l'observation

Page

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Innover pour l'avenir

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Principaux secteurs à améliorer : voir la page suivante.

Faits saillants du rendement – Principaux secteurs à améliorer

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Gérer le continuum de l'observation	
• **Un enjeu important l'an dernier a été la baisse de notre crédibilité auprès des provinces à la suite de la découverte d'une erreur dans l'application environ de 3,4 milliards de dollars de remboursement de gains en capital gagnés par les fiducies de fonds communs de placement (le dossier des T3) pour les années d'imposition 1993 à 1999.** Nous avons depuis instauré des mesures correctives qui ont eu un effet positif sur la confiance des intervenants. En tant qu'organisation apprenante, nous utilisons cet incident pour améliorer notre capacité interne de gestion du risque.	1-110
• **Nous avons peu progressé pour mieux respecter nos normes de service, car nous avons atteint ou atteint en grande partie moins de la moitié de nos 36 normes.** Nous devons faire des améliorations dans des secteurs clés comme les décisions anticipées en matière d'impôt sur le revenu, les déclarations de revenus des sociétés T2 et notre capacité de surveiller nos résultats. Nous avons ajouté ou modifié quelques normes, mais celles ayant trait à l'accessibilité des services de renseignements téléphoniques et à la correspondance sont toujours en voie d'élaboration.	1-135
• **Nos progrès sont toujours lents pour ce qui est d'empêcher la détérioration continue du rapport entre les comptes débiteurs et les recettes brutes.** Nos perceptions fiscales totales ont, par rapport aux montants impayés au titre des impôts et des taxes, dépassé de 12,8 % notre engagement envers le gouvernement du Canada. Toutefois, les comptes débiteurs ont augmenté, en raison notamment d'arrivages de nouveaux comptes plus importants que prévu.	1-48
• **Bien que nous ayons pu réduire des arriérés, notre rendement quant au traitement des déclarations de revenus des sociétés a baissé par rapport aux années antérieures.** Notre rapidité de traitement des déclarations de revenus des sociétés a été inférieure à notre norme révisée voulant que 75 % des déclarations soient traitées dans les 50 jours et 90 % dans les 90 jours.	1-46
• **Bien qu'il y ait eu des améliorations, le règlement des différends liés aux appels exige encore trop de temps, soit entre 102 et 304 jours civils non consécutifs en moyenne.** À la suite d'un examen exhaustif au début de 2002-2003, nous avons établi des objectifs pour accroître la rapidité au cours des trois prochaines années. Nous devons également continuer à progresser pour surveiller la qualité et l'uniformité des décisions concernant l'application des dispositions en matières d'équité.	1-92
• **Des efforts supplémentaires sont nécessaires pour mesurer de façon fiable et uniforme les coûts et autres aspects de nos opérations.** En ce qui concerne les ressources humaines (RH) et la gestion financière en particulier, les vieux systèmes nuisent à notre capacité de prendre des décisions stratégiques fondées sur des données fiables et exhaustives sur les coûts et les résultats.	1-110
Innover pour l'avenir	
• **Pour terminer la mise en place des éléments clés du régime des RH de l'ADRC, nous avons besoin d'un plan exhaustif allant jusqu'en 2004-2005**, particulièrement dans les domaines de la dotation axée sur les compétences, de l'apprentissage en première ligne, de la rémunération et des langues officielles.	1-106
• **Nous sommes en retard dans la mise en oeuvre de la fiche d'évaluation équilibrée comme système de mesure du rendement de l'ADRC.** La mise en oeuvre complète de la fiche d'évaluation équilibrée est essentielle pour fournir à nos employés les bons renseignements au bon moment et les habiliter à prendre des décisions éclairées au sujet des programmes que nous réalisons.	1-104
• **Nous avons fait des progrès réels pour ce qui est d'accroître nos partenariats avec les provinces et territoires,** mais nous reconnaissons qu'il nous faut envisager des changements plus importants d'ici l'examen du Parlement après nos cinq ans d'existence. Nous travaillerons à élargir l'administration des programmes fiscaux pour le compte des provinces.	1-106

Faits saillants du rendement – Principaux secteurs à améliorer

	Page
Gérer le continuum de l'observation	
• **Un enjeu important l'an dernier a été la baisse de notre crédibilité auprès des provinces à la suite de la découverte d'une erreur dans l'application environ de 3,4 milliards de dollars de remboursement de gains en capital gagnés par les fiducies de fonds communs de placement (le dossier des T3) pour les années d'imposition 1993 à 1999.** Nous avons depuis instauré des mesures correctives qui ont eu un effet positif sur la confiance des intervenants. En tant qu'organisation apprenante, nous utilisons cet incident pour améliorer notre capacité interne de gestion du risque.	1-110
• **Nous avons peu progressé pour mieux respecter nos normes de service, car nous avons atteint ou atteint en grande partie moins de la moitié de nos 36 normes.** Nous devons faire des améliorations dans des secteurs clés comme les décisions anticipées en matière d'impôt sur le revenu, les déclarations de revenus des sociétés T2 et notre capacité de surveiller nos résultats. Nous avons ajouté ou modifié quelques normes, mais celles ayant trait à l'accessibilité des services de renseignements téléphoniques et à la correspondance sont toujours en voie d'élaboration.	1-135
• **Nos progrès sont toujours lents pour ce qui est d'empêcher la détérioration continue du rapport entre les comptes débiteurs et les recettes brutes.** Nos perceptions fiscales totales ont, par rapport aux montants impayés au titre des impôts et des taxes, dépassé de 12,8 % notre engagement envers le gouvernement du Canada. Toutefois, les comptes débiteurs ont augmenté, en raison notamment d'arrivages de nouveaux comptes plus importants que prévu.	1-48
• **Bien que nous ayons pu réduire des arriérés, notre rendement quant au traitement des déclarations de revenus des sociétés a baissé par rapport aux années antérieures.** Notre rapidité de traitement des déclarations de revenus des sociétés a été inférieure à notre norme révisée voulant que 75 % des déclarations soient traitées dans les 50 jours et 90 % dans les 90 jours.	1-46
• **Bien qu'il y ait eu des améliorations, le règlement des différends liés aux appels exige encore trop de temps, soit entre 102 et 304 jours civils non consécutifs en moyenne.** À la suite d'un examen exhaustif au début de 2002-2003, nous avons établi des objectifs pour accroître la rapidité au cours des trois prochaines années. Nous devons également continuer à progresser pour surveiller la qualité et l'uniformité des décisions concernant l'application des dispositions en matières d'équité.	1-92
• **Des efforts supplémentaires sont nécessaires pour mesurer de façon fiable et uniforme les coûts et autres aspects de nos opérations.** En ce qui concerne les ressources humaines (RH) et la gestion financière en particulier, les vieux systèmes nuisent à notre capacité de prendre des décisions stratégiques fondées sur des données fiables et exhaustives sur les coûts et les résultats.	1-110
Innover pour l'avenir	
• **Pour terminer la mise en place des éléments clés du régime des RH de l'ADRC, nous avons besoin d'un plan exhaustif allant jusqu'en 2004-2005**, particulièrement dans les domaines de la dotation axée sur les compétences, de l'apprentissage en première ligne, de la rémunération et des langues officielles.	1-106
• **Nous sommes en retard dans la mise en oeuvre de la fiche d'évaluation équilibrée comme système de mesure du rendement de l'ADRC.** La mise en oeuvre complète de la fiche d'évaluation équilibrée est essentielle pour fournir à nos employés les bons renseignements au bon moment et les habiliter à prendre des décisions éclairées au sujet des programmes que nous réalisons.	1-104
• **Nous avons fait des progrès réels pour ce qui est d'accroître nos partenariats avec les provinces et territoires,** mais nous reconnaissons qu'il nous faut envisager des changements plus importants d'ici l'examen du Parlement après nos cinq ans d'existence. Nous travaillerons à élargir l'administration des programmes fiscaux pour le compte des provinces.	1-106

ACCROÎTRE NOTRE RENDEMENT

En tant qu'organisation apprenante, nous sommes déterminés à tirer des connaissances de nos expériences pour aborder de façon efficace les secteurs où nous devons apporter des améliorations. Dans le Rapport annuel de l'an dernier, nous avons élaboré un Plan d'amélioration du rendement établissant des initiatives clés et les délais pour leur mise en oeuvre. Nous rendons compte de nos progrès par rapport au plan à l'échelle de l'Agence dans la section « Avancer », à la page 1-116, et pour chaque secteur d'activité dans la section des Principaux points. Dans l'ensemble, comme le démontrent les Faits saillants du rendement, nous suivons le rythme des engagements que nous avons pris pour accroître notre rendement. Toutefois, nous avons pris du retard quant à la mise en place de la fiche d'évaluation équilibrée.

Pour accroître notre rendement l'an prochain, nous avons de nouveau établi des stratégies et des initiatives claires et mesurables; celles-ci sont incluses dans notre *Plan d'entreprise 2002-2003 à 2004-2005* et dans les mises à jour de notre Plan d'amélioration du rendement. Dans certains cas, des mesures correctives ont déjà été instaurées. Dans d'autres secteurs, il faudra encore plusieurs années pour atteindre nos objectifs. Cependant, en vue de continuer à augmenter notre rendement, nous équilibrons nos efforts entre la transformation de notre façon de fournir les services et la nécessité de réaliser notre principale mission, soit de promouvoir l'observation des lois et des règlements.

NOTRE MISSION

Notre mission n'a pas changé depuis que nous sommes devenus une agence, il y a deux ans. Nous sommes tous encore plus déterminés à contribuer au bien-être économique et social des Canadiens, en continuant à promouvoir l'observation des lois dans les domaines de la fiscalité, du commerce et des opérations frontalières.

Ce qui a changé, c'est la façon dont nous réalisons cette mission. Nous disposons maintenant de la souplesse nécessaire pour trouver de meilleurs moyens de travailler avec nos employés en vue d'obtenir des résultats concrets pour nos clients et nos partenaires. Nous avons également comme mandat d'examiner nos processus et systèmes administratifs afin de mettre en oeuvre des solutions novatrices qui nous rendront plus efficaces et productifs — ce que les Canadiens attendent de nous.

Notre souplesse accrue et notre mandat élargi pour l'innovation s'accompagnent du défi d'établir un juste équilibre entre la prestation des bons services au bon prix et l'atteinte d'un niveau élevé d'observation des lois dont nous assurons l'exécution. Peu d'autres organisations offrent autant de services aux Canadiens et ont autant de rapports avec eux. Il est donc essentiel que nous trouvions le juste équilibre — notre rendement peut influencer les attitudes du public à l'égard du gouvernement en général. Nous devons, en outre, nous efforcer de communiquer avec les Canadiens d'une manière démontrant les niveaux les plus élevés d'intégrité, de professionnalisme, de respect et de collaboration.

Peu d'autres organisations offrent autant de services aux Canadiens et ont autant de rapports avec eux.

Étant donné que nous sommes une des plus grandes organisations du gouvernement fédéral, une grande part de notre succès provient de notre capacité de travailler avec nos partenaires fédéraux, provinciaux et territoriaux. Nos partenaires comptent sur nous pour les appuyer dans la prestation de leurs programmes, c'est-à-dire administrer un ensemble complexe de plus de 185 lois, règlements, mesures incitatives, crédits, surtaxes et conventions internationales, notamment la *Loi de l'impôt sur le revenu*, la *Loi sur la taxe d'accise*, la *Loi sur l'accise* et la *Loi sur les douanes*. Ils nous font également confiance pour ce qui est d'évaluer les nouvelles limites en matière de prestation de services et de reddition de comptes à l'égard de notre rendement, et de partager avec eux notre expérience et notre savoir.

Il nous reste encore du travail à faire avant d'atteindre le plein potentiel du programme de changement que nous avons entrepris. Toutefois, nos réalisations au cours des deux dernières années nous ont donné la capacité d'aller de l'avant pour relever de nouveaux défis et faire preuve de leadership sur le plan de l'excellence en matière de service et de gestion.

Le tableau 2 illustre le cadre stratégique que nous utilisons aux fins de la planification et des rapports. Ce cadre donne une perspective stratégique sur ce que nous faisons et il énonce pourquoi et comment nous le faisons. Il regroupe donc les éléments à long terme de l'assise stratégique de l'ADRC, y compris notre mission, notre vision et les objectifs à l'appui. Le cadre, qui repose sur ces éléments, illustre aussi les résultats stratégiques que nous visons à obtenir : l'innovation et l'observation. Ces résultats sont précisés davantage par des énoncés des résultats de niveau intermédiaire, que nous poursuivons au moyen d'objectifs de base et d'objectifs de changement.

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Tableau 2 : Cadre stratégique pour la planification et les rapports

AFIN DE RÉALISER NOTRE :

MISSION : Promouvoir l'observation des lois et des règlements du Canada dans les domaines de la fiscalité, du commerce et des opérations frontalières grâce à la communication, à la prestation d'un service de qualité et à des mesures d'exécution responsables, de façon à contribuer au bien-être économique et social des Canadiens.

VISION : Être reconnue et respectée par ses clients pour l'intégrité, l'équité et l'innovation dont elle fait preuve dans l'administration de programmes de grande qualité, mais néanmoins abordables. Notre esprit progressiste encouragera la création de nouveaux partenariats intergouvernementaux et internationaux, favorisant une plus grande efficacité du gouvernement et un resserrement de l'union économique.

NOUS POURSUIVONS :

Six objectifs stratégiques

Services de qualité et communications avec les clients	Administration équitable	Employés bien renseignés et compétents
Exécution responsable et protection de la frontière	Processus simples et efficaces	Gestion et services à l'entreprise efficaces

AFIN D'ATTEINDRE :

Deux résultats stratégiques

Observation
Les Canadiens observent les lois et les règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières.

Innovation
L'ADRC est une organisation à la fine pointe de la technologie.

NOUS AURONS ATTEINT NOTRE OBJECTIF DANS LES CAS SUIVANTS :

Résultats d'importance intermédiaire

Secteurs d'activité			
Services fiscaux	• Les Canadiens paient leur juste part d'impôts et de taxes, et l'assiette fiscale est protégée.	• La santé et la sécurité des Canadiens et les intérêts des entreprises sont protégés, et la croissance économique du Canada est accrue grâce à une saine gestion de la frontière et des politiques commerciales.	• Les provinces et les territoires ainsi que d'autres ministères considèrent l'ADRC comme un important fournisseur de services.
Programmes de prestations et autres services	• Les Canadiens reçoivent tous les bénéfices auxquels ils ont droit.	• Les Canadiens obtiennent un examen impartial et rapide des décisions contestées grâce à notre système de recours.	• Le rendement de nos services et opérations est maximisé grâce à des méthodes de gestion modernes et innovatrices.
	Services des douanes	Appels	Gestion et orientation organisationnelles

LE TRAVAIL VISERA PRINCIPALEMENT LES OBJECTIFS SUIVANTS :

Objectifs de base

- Services accessibles, adaptés et fiables et communications claires et informatives
- Programmes d'exécution équitables, responsables et efficaces
- Application diligente et cohérente des principes d'équité
- Réduction des coûts administratifs et du fardeau de l'observation pour nos clients
- Employés renseignés, compétents et bien appuyés afin de leur permettre de travailler efficacement
- Politiques, systèmes et processus adaptés, modernes et intégrés

Objectifs de changement

1. Transformation de nos activités principales
2. Réforme et renouvellement des ressources humaines
3. Réforme et renouvellement administratifs
4. Gestion transparente axée sur les résultats

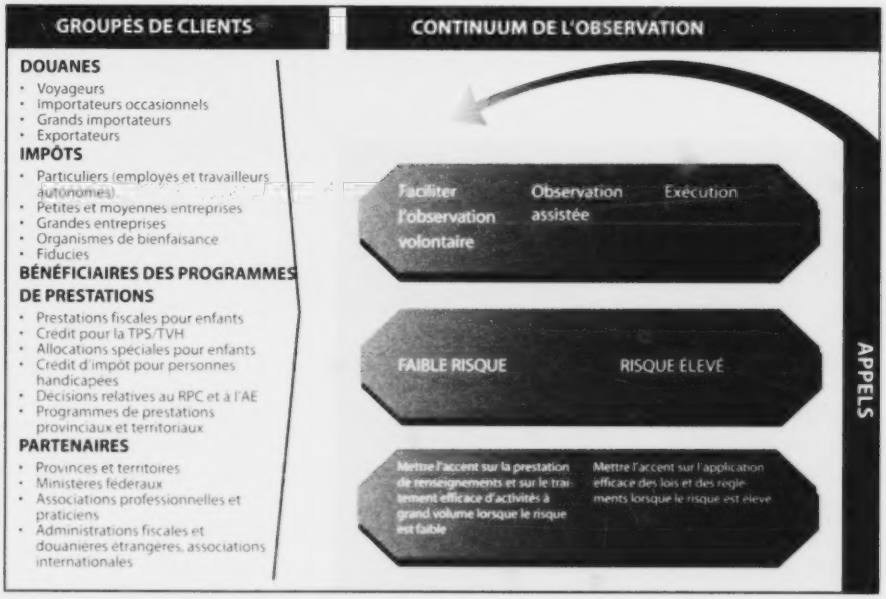
ET NOTRE RENDEMENT SERA MESURÉ À L'AIDE DE LA FICHE D'ÉVALUATION ÉQUILIBRÉE AINSI QUE D'AUTRES MÉCANISMES DE RAPPORT

GÉRER LE CONTINUUM DE L'OBSERVATION

Afin de réaliser notre mission, qui consiste à promouvoir l'observation de la législation dans les domaines de la fiscalité, du commerce et des opérations frontalières, nous avons recours à une combinaison de stratégies axées sur l'adoption de mesures d'exécution responsables et sur les services, et appuyées par la gestion du risque. Notre approche globale met l'accent sur la facilitation de l'observation volontaire des lois et des règlements. Nous partons de la prémisse que la plupart des gens et des entreprises sont honnêtes et que, s'ils en ont l'occasion et qu'on leur offre les outils nécessaires, ils observeront volontairement la loi. Cette hypothèse est la pierre angulaire du régime des douanes et du régime fiscal, et notre expérience a confirmé notre position au fil des ans.

Comme l'illustre le tableau 3, tous les services que nous offrons et toutes les activités que nous exécutons se situent le long d'un continuum : 1) aider les Canadiens à respecter l'obligation d'observer la loi, lorsque le taux d'observation volontaire est considéré comme élevé en général; 2) gérer l'observation assistée des lois et des règlements, qui prévoit des contrôles supplémentaires (p. ex. des vérifications) pour veiller à ce que la loi soit bien comprise et respectée; 3) mener des activités d'exécution visant à contrer l'évasion fiscale et la contrebande. Un système de règlement des différends visant à offrir un recours équitable et impartial sous-tend le continuum de l'observation.

Tableau 3 : Continuum de l'observation



Pour gérer le continuum de l'observation, nous devons établir un équilibre entre les intérêts personnels et l'intérêt public (que nous offrions, d'une part, des services de qualité supérieure répondant aux besoins des gens, ou que nous appliquions, d'autre part, la loi de façon responsable). Il n'est pas facile de trouver l'équilibre, particulièrement dans un milieu en évolution. Lorsque le risque d'inobservation est élevé, nous devons adapter notre combinaison de stratégies liées à l'exécution des programmes pour nous assurer que, dans l'ensemble :

- l'équité et l'intégrité de notre régime fiscal sont protégées à l'avantage de tous les Canadiens;
- la circulation des marchandises à la frontière se fait conformément aux accords commerciaux;
- les Canadiens reçoivent les prestations et les paiements auxquels ils ont droit;
- que la santé et la sécurité des Canadiens sont protégées à l'aide de mesures de contrôle responsables à la frontière et aux points d'entrée.

Tableau 2 : Cadre stratégique pour la planification et les rapports

AFIN DE RÉALISER NOTRE :

MISSION : Promouvoir l'observation des lois et des règlements du Canada dans les domaines de la fiscalité, du commerce et des opérations frontalières grâce à la communication, à la prestation d'un service de qualité et à des mesures d'exécution responsables, de façon à contribuer au bien-être économique et social des Canadiens.

VISION : Être reconnue et respectée par ses clients pour l'intégrité, l'équité et l'innovation dont elle fait preuve dans l'administration de programmes de grande qualité, mais néanmoins abordables. Notre esprit progressiste encouragera la création de nouveaux partenariats intergouvernementaux et internationaux, favorisant une plus grande efficacité du gouvernement et un resserrement de l'union économique.

NOUS POURSUIVONS :

AFIN D'ATTEINDRE :

Observation

Innovation

NOUS AURONS ATTEINT NOTRE OBJECTIF DANS LES CAS SUIVANTS :

Services fiscaux

Services des douanes

Programmes de prestations et autres services

Programmes de prestations et autres services

Appels

Gestion et orientation organisationnelles

LE TRAVAIL VISERA PRINCIPALEMENT LES OBJECTIFS SUIVANTS :

1. Transformation de nos activités principales
2. Réforme et renouvellement des ressources humaines
3. Réforme et renouvellement administratifs
4. Gestion transparente axée sur les résultats

GÉRER LE CONTINUUM DE L'OBSERVATION

Tableau 3 : Continuum de l'observation

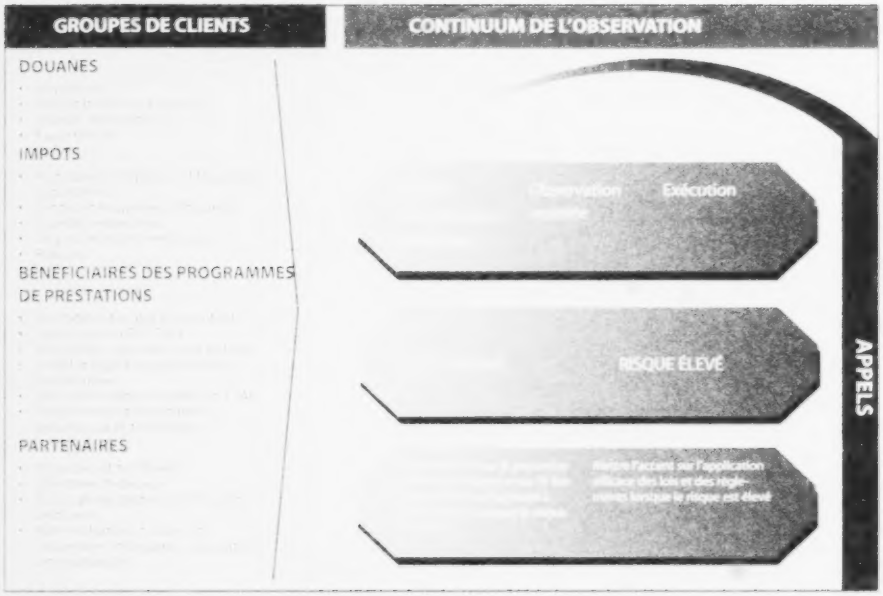
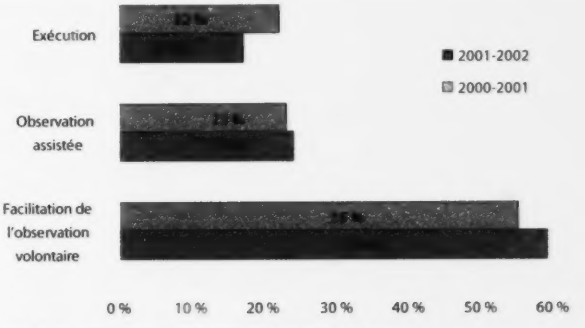


Tableau 4 : Ressources de l'ensemble de l'ADRC affectées au continuum de l'observation

Le tableau 4 donne une estimation de la façon dont nous avons réparti nos ressources le long du continuum de l'observation. La majeure partie des 3,4 milliards de dollars dépensés en 2001-2002 pour l'exploitation des programmes réguliers a été consacrée à la facilitation. Dans l'ensemble de l'ADRC, environ 55 % des ressources ont été affectées aux services à la clientèle, notamment au traitement des déclarations de revenus et des demandes de prestations, ainsi qu'aux formalités douanières pour les voyageurs et le dédouanement des marchandises. L'ADRC a aussi affecté 23 % de ses ressources totales à des activités d'observation assistée, comme des examens, des vérifications et des examens secondaires des douanes. Les activités d'exécution (recouvrement des recettes, enquêtes criminelles, perquisitions, saisies, etc.) comptent pour 22 % du total des ressources. L'attribution des ressources de cette année est largement semblable à celle de l'année dernière, mais des ressources ont été ajoutées pour la nouvelle technologie et d'autres activités d'exécution, surtout en raison des événements du 11 septembre. Nous continuons de privilégier la facilitation de l'observation volontaire, qui est la pierre angulaire de notre programme d'observation.

Tableau 4 : Ressources de l'ensemble de l'ADRC affectées au continuum de l'observation



Remarque : Les pourcentages ci-dessus sont fondés sur les meilleures estimations faites par la direction des dépenses réelles des secteurs d'activité engagées dans les activités du continuum de l'observation.

La façon dont nous gérons le continuum de l'observation est cruciale pour la réalisation de notre principal résultat stratégique — que les Canadiens observent la législation dans les domaines de la fiscalité, du commerce et des opérations frontalières — et représente l'un des deux thèmes centraux autour desquels notre rapport s'articule. Notre gestion du continuum de l'observation est de beaucoup facilitée par la présence d'un fondement législatif solide, par la collaboration de plus de 1,4 million d'employeurs qui retiennent et versent l'impôt sur le revenu qu'ils déduisent du salaire de leurs employés, par la collaboration d'environ deux millions d'entreprises qui versent périodiquement la TPS/TVH, par les entreprises, les voyageurs et les négociants qui versent d'autres droits et taxes, et par l'appui de nos partenaires fédéraux, provinciaux, territoriaux et internationaux.

Nous constatons avec fierté que, dans l'ensemble, les taux d'observation volontaire sont élevés au Canada.

Évaluation de l'observation : Nous constatons avec fierté que, dans l'ensemble, les taux d'observation volontaire sont élevés au Canada aujourd'hui. Environ 95 % de toutes les recettes qui sont versées à l'ADRC sont déclarées et payées sans activités de vérification et de recouvrement. Cette donnée statistique prend plus d'importance lorsqu'on l'examine par rapport aux cinq principaux indicateurs de l'observation : la production de déclarations, l'inscription, les douanes, le versement et la déclaration.

Comme le montre le tableau 5, la proportion de Canadiens qui se conforment aux exigences est élevée. Beaucoup de Canadiens n'ont pas l'obligation légale de produire des déclarations de revenus, par exemple, parce qu'ils n'ont pas un revenu suffisamment élevé et qu'ils ne sont assujettis à aucune disposition spéciale (p. ex. dispositions d'immobilisations) les obligeant à produire une déclaration.

Tableau 5 : Énoncé de résultat stratégique – Promotion de l'observation

Mission : **Promouvoir l'observation des lois et des règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières, de façon à contribuer au bien-être économique et social des Canadiens.**

Résultat stratégique : **Les Canadiens observent les lois et les règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières.**

Résultats réels pour 2001-2002 : **Dans l'ensemble, les niveaux d'observation continuent d'être élevés par rapport à 2000-2001.**

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
■	■	▬

Démontrés par :

- **Observation en matière de production des déclarations** – La plupart des particuliers et des entreprises canadiennes produisent leurs déclarations de revenus à temps, sans intervention directe de l'ADRC. Par exemple, 91,9 % de tous les Canadiens âgés de 18 ans et plus produisent à temps leurs déclarations de revenus des particuliers, une hausse par rapport au taux de 91,6 % de l'année dernière. En outre, 91,9 % de toutes les entreprises constituées en sociétés imposables produisent leurs déclarations de revenus à temps (91,8 % l'année dernière). De façon semblable, 90,3 % de toutes les entreprises canadiennes inscrites auprès de l'ADRC produisent leurs déclarations de TPS/TVH à temps, une hausse par rapport au taux de 89,7 % de l'année dernière. 1-42

- **Observation en matière d'inscription** – Nous estimons que 83,2 % de toutes les entreprises canadiennes connues se sont inscrites aux fins de la TPS/TVH*, une hausse par rapport au taux de 78,2 % de l'année dernière. Le niveau d'observation des exigences en matière d'inscription est raisonnablement élevé, compte tenu du fait que bon nombre d'entreprises ne sont pas tenues de s'inscrire parce que leur revenu est inférieur au seuil d'inscription. 1-42

- **Observation en matière de douane et d'administration des politiques commerciales** – Les résultats des tests sur échantillonnage, bien qu'ils ne soient pas encore fiables au plan statistique, indiquent que le niveau général d'observation des exigences douanières est raisonnablement élevé. Ces résultats indiquent des taux d'observation allant de 91 % à 97 % dans nos échantillons de voyageurs et de marchandises commerciales entrant au pays par voie aérienne ou terrestre, ce qui représente la majorité des entrées au pays. Une analyse préliminaire d'échantillons de transactions visant trois secteurs prioritaires de marchandises indique que le niveau d'observation de certaines exigences commerciales n'est peut-être pas aussi élevé que nous l'avions prévu. 1-78

- **Observation en matière de versement** – 90,3 % des particuliers imposables et 91,4 % des sociétés imposables paient leur impôt déclaré à temps (comparativement à 89,2 % et à 91,3 % respectivement l'année dernière). Environ 2,5 millions d'entreprises* ont perçu plus de 62 milliards de dollars de TPS/TVH sur les ventes taxables de produits et de services et ont versé le montant net qui était payable à l'ADRC. 1-42

- **Observation en matière de déclaration** – L'inobservation des exigences en matière de déclaration prend plusieurs formes, allant des omissions ou erreurs non intentionnelles à la contrebande et à l'évasion fiscale. Ainsi, plutôt que de tenter d'estimer les niveaux généraux d'inobservation, comme le manque à gagner sur le plan fiscal ou la somme totale liée aux activités de contrebande — ce qui est très difficile —, nous nous fions aux données provenant de nos programmes d'observation et à d'autres outils de mesure indirects pour faire une évaluation qualitative. Selon notre jugement, fondé sur notre expérience ainsi que sur les éléments de preuve et les estimations disponibles, les taux d'inobservation se maintiennent généralement à des niveaux relativement faibles, comparables à ceux des années précédentes et à la situation dans d'autres pays. Cette affirmation repose sur le fait que nous disposons d'un système de contrôles rigoureux (annexe D à la page 1-143), qui favorise la déclaration exacte des données fiscales et commerciales tout en facilitant la détection précoce des erreurs de déclaration. 1-50

Légende

■ Les résultats attendus ont été atteints.
● L'évaluation est fondée sur des données fiables.

■ Les résultats attendus ont été en grande partie atteints.
L'évaluation est fondée sur des données assez fiables.

■ Les résultats attendus n'ont pas été atteints.
● L'évaluation est fondée sur des données peu fiables.

▲▼ Changement dans le rendement

▬ Rendement inchangé

Pour plus de renseignements sur ce système d'évaluation, consultez la page 1-131.

* Les entreprises résidant au Québec s'inscrivent auprès du ministère du Revenu du Québec, qui administre la TPS pour le compte de l'ADRC et qui verse par la suite le montant net payable.

Bien que certaines de ces personnes produisent une déclaration pour pouvoir toucher des prestations sociales, comme la prestation fiscale canadienne pour enfants et le crédit pour la TPS/TVH, d'autres n'ont pas droit à ces prestations ou n'en veulent pas. Selon les statistiques les plus récentes, 91,9 % de tous les Canadiens âgés de 18 ans et plus ont produit à temps une déclaration de revenus des particuliers au cours de l'année d'imposition 2000, soit une augmentation par rapport au taux révisé de 91,6 % en 1999. Ce taux d'observation des exigences en matière de déclaration est très élevé, compte tenu du fait que les particuliers ne sont pas tous tenus de produire une déclaration. Le taux d'observation des exigences en matière de versement est également élevé parmi les Canadiens, plus de 90 % des particuliers imposables ayant payé l'impôt exigible en temps voulu pour l'année 2000. Ce taux représente une augmentation d'environ 1 % par rapport au pourcentage révisé de l'année précédente.

Le niveau d'observation des sociétés en matière de production de déclarations et de versement a aussi été raisonnablement élevé au cours de l'année d'imposition 2000. Du nombre estimatif de 1,42 million d'entreprises constituées en sociétés au cours de cette année-là, un peu plus d'un million (71,2 %) ont produit une déclaration T2 à temps. Même si ces chiffres indiquent qu'un nombre appréciable de sociétés ne produisent pas leur déclaration T2 à temps, bon nombre de ces déclarants retardataires ne sont pas imposables. De toutes les sociétés imposables, nous estimons que 91,9 % ont produit une déclaration en temps voulu. La plupart des sociétés imposables qui produisent une déclaration paient également leur impôt déclaré à temps. Selon nos estimations, 91,4 % d'entre elles ont fait un versement en temps voulu pour l'année d'imposition 2000, un pourcentage à peu près identique au pourcentage révisé pour l'année précédente.

Nous avons fait des estimations du taux d'inscription des entreprises canadiennes au programme de la TPS/TVH. Plus particulièrement, nous estimons que 83,2 % de toutes les entreprises canadiennes se sont inscrites aux fins de la TPS/TVH en 2000-2001 (les entreprises résidant au Québec s'inscrivent auprès du ministère du Revenu du Québec, qui administre la TPS pour le compte de l'ADRC). Ce taux représente une augmentation de la participation de 5 % par rapport à l'année précédente. Nos chiffres indiquent un degré d'observation raisonnablement élevé en matière d'inscription, particulièrement compte tenu du fait que bon nombre d'entreprises ne sont pas tenues de s'inscrire aux fins de la TPS/TVH parce que leurs revenus bruts sont inférieurs au seuil d'inscription. Parmi toutes les entreprises inscrites auprès de l'ADRC aux fins de la TPS/TVH, 90,3 % ont produit leurs déclarations à temps en 2000-2001, ce qui représente une hausse par rapport au taux de 89,7 % de l'année précédente. Nous ne pouvons pas encore estimer le niveau d'observation en matière de versement pour la TPS/TVH, mais nous remarquons que, chaque année, environ 2,5 millions d'entreprises (y compris celles du Québec) perçoivent plus de 62 milliards de dollars de TPS/TVH sur les ventes taxables de produits et de services et en versent le montant net qui est payable à l'ADRC.

Nous avons récemment terminé la deuxième année d'un cycle d'échantillonnage de trois ans dans un effort continu visant à mesurer les taux généraux d'observation à la frontière, par mode, au moyen d'échantillons aléatoires. Différents postes frontaliers sont ciblés au cours de chaque année du cycle, et les résultats peuvent varier d'une année à l'autre pour diverses raisons, notamment en raison des différences entre les postes frontaliers et du nombre limité ceux-ci dans l'échantillonnage. Cependant, lorsqu'ils sont examinés ensemble, les résultats fournissent au moins une certaine indication du niveau d'observation par mode. D'après ces chiffres et d'autres renseignements, nous sommes d'avis que les voyageurs et les négociants observent généralement la législation douanière.

Nous avons examiné les livres comptables d'un échantillon d'importateurs pour vérifier l'observation de la législation commerciale dans trois secteurs prioritaires (le textile et l'habillement, l'acier et la chaussure) en 2000-2001. Une analyse préliminaire des résultats de notre examen révèle que les taux d'erreur concernant le classement des marchandises et l'évaluation des transactions commerciales pourraient être plus élevés que nous l'avions prévu dans ces secteurs. Une analyse plus poussée permettra d'évaluer la fiabilité et la représentativité de ces résultats ainsi que le degré d'observation dans d'autres secteurs commerciaux prioritaires. Ainsi, nous pourrons déterminer et régler les cas d'inobservation de la législation commerciale.

L'inobservation des exigences en matière de déclaration prend plusieurs formes, allant des omissions ou erreurs non intentionnelles à la contrebande et à l'évasion fiscale. Par définition, la mesure du niveau global d'inobservation et du manque à gagner qui s'ensuit est coûteuse, imprécise et fait l'objet de toutes sortes d'hypothèses et d'interprétations. C'est pourquoi l'ADRC n'investit pas directement dans ce genre de mesure. Elle se fie plutôt sur une combinaison de données qualitatives et quantitatives dérivées de ses programmes d'observation et d'autres mesures indirectes pour évaluer l'observation dans ce secteur. Notre jugement, fondé sur notre expérience, les preuves dont nous disposons et nos estimations, est que l'inobservation, bien qu'elle soit importante, demeure généralement à des niveaux relativement bas, en comparaison tant avec les années passées qu'avec ce qu'on observe dans d'autres pays. Notre assurance découle en bonne partie d'un système de contrôle solide (voir l'annexe D à la page 1-145), qui favorise une déclaration exacte des revenus et des données commerciales et facilite la détection rapide des erreurs de déclaration.

Pour chacun de nos secteurs d'activité, nous fournissons des renseignements plus détaillés sur notre rendement en matière de promotion de l'observation dans la section « Principaux points », qui commence à la page 1-37 du présent rapport.

INNOVER POUR L'AVENIR

En février 2002, le gouvernement a lancé la stratégie d'innovation du Canada afin de faire connaître le Canada de par le monde pour sa culture d'excellence, d'apprentissage et d'innovation. L'ADRC partage cet engagement à l'égard de l'innovation, comme le montre un de nos deux résultats stratégiques — que l'ADRC soit considérée comme une organisation à la fine pointe de la technologie.

Nous affectons plus de 12 % de notre budget à notre programme de changement. Cet investissement important exprime notre croyance selon laquelle l'innovation est essentielle à l'atteinte des niveaux plus élevés de rendement nécessaires pour appuyer notre mandat en matière d'observation. Nous sommes maintenant rendus à un stade où nous devons nous assurer que nous récoltons les bénéfices de notre investissement. Nous saurons que nous avons atteint notre objectif lorsque les Canadiens et nos partenaires se fieront à nous comme fournisseur clé de services, et que nos employés atteindront les normes de service que nous avons établies.

Comme le montre le tableau 6 – « Énoncé de résultat stratégique – Innovation dans les services » à la page suivante, l'ADRC a établi une assise solide pour assurer des services axés sur la clientèle.

Tableau 6 : Énoncé de résultat stratégique – Innovation dans les services

Mission : **Promouvoir l'observation des lois et des règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières, de façon à contribuer au bien-être économique et social des Canadiens.**

Résultat stratégique : **L'ADRC est une organisation à la fine pointe de la technologie.**

Résultats réels pour 2001-2002 : **À mi-chemin dans sa première période de cinq ans en tant qu'agence, l'ADRC a établi une assise solide pour assurer des services axés sur la clientèle.**

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
■	■	▬

Démontrés par :

- Le **Sondage annuel de l'ADRC 2001** indique que la plupart des Canadiens (68 % comparativement à 61 % l'année dernière) croient que l'ADRC fait, dans l'ensemble, du bon travail. Même si une part de cette augmentation peut être attribuable au fait que les Canadiens appuyaient davantage le gouvernement après le 11 septembre, nous croyons néanmoins que cette augmentation est pertinente. 1-141
- L'année dernière, les résultats concernant la qualité du service de l'ADRC selon le sondage « Les citoyens d'abord » on démontré une hausse significative de la satisfaction à ce chapitre, soit de 50 à 54 (sur une échelle de 0 à 100) par rapport au niveau de 1998. Les conclusions du prochain rapport seront publiées à temps pour le Rapport annuel de 2002-2003. S/O
- Nous avons continué de progresser dans l'offre de **services intégrés, harmonisés et axés sur la clientèle** aux Canadiens et à d'autres clients, dans la langue officielle de leur choix. 1-29
- **Nous avons considérablement réformé et amélioré notre système de gestion des ressources humaines**, en créant le Groupe de la gestion, entre autres, et en élaborant plus de 25 000 plans d'apprentissage individuels pour nos employés. 1-106
- **Nous avons fait des progrès modestes au chapitre de nos normes de service, en atteignant ou en atteignant en grande partie moins de la moitié de nos 36 normes existantes.** Nous continuons de travailler à améliorer notre rendement dans un certain nombre de domaines, y compris le traitement des déclarations T2 des sociétés. 1-137
- Nous sommes reconnus par le gouvernement fédéral et les organismes internationaux comme un chef de file dans le domaine du **cybergouvernement**. 1-111
- Nous avons précisé davantage **la transparence dans nos rapports sur notre programme de changement** dans le présent Rapport annuel, en mettant l'accent sur les quatre objectifs de changement énoncés dans le *Plan d'entreprise 2001-2002 à 2003-2004*. 1-110
- **Nous avons maintenant pleinement mis en oeuvre la Stratégie en sept points pour l'équité** afin de veiller à ce que notre régime fiscal soit juste et encourage ainsi davantage de Canadiens à s'y conformer. Nous nous efforçons maintenant de surveiller l'application continue de l'équité dans tous nos programmes et services 1-96
- **Bien que nous ayons réalisé des progrès réels dans l'établissement de partenariats avec les provinces et les territoires,** notre travail n'est pas encore achevé. Nous travaillerons en vue d'administrer davantage de programmes pour nos partenaires, notamment en élargissant l'administration de programmes fiscaux pour le compte des provinces. 1-68

Légende

■ ● Les résultats attendus ont été atteints
L'évaluation est fondée sur des données fiables.

■ ● Les résultats attendus ont été en grande partie atteints.
L'évaluation est fondée sur des données assez fiables.

■ ● Les résultats attendus n'ont pas été atteints.
L'évaluation est fondée sur des données peu fiables.

▲▼ ▬ Changement dans le rendement
Rendement inchangé

Pour plus de renseignements sur ce système d'évaluation, consultez la page 1-131.

Le Rapport annuel de cette année traduit les progrès que nous avons réalisés, à mi-chemin dans notre première période de cinq ans à titre d'agence, par rapport à l'ambitieux programme de changement décrit dans notre *Plan d'entreprise 2001-2002 à 2003-2004*. Ce programme de changement comporte quatre objectifs, soit :

- la transformation de nos activités principales;
- la réforme et le renouvellement des ressources humaines;
- la réforme et le renouvellement administratifs;
- la gestion transparente axée sur les résultats.

Transformation de nos activités principales

Nous transformons nos activités de façon à suivre le rythme des changements qui s'opèrent dans la technologie, dans les pratiques opérationnelles et les pratiques de gestion, dans les priorités du gouvernement et dans les attentes des Canadiens. Notre programme de gestion organisationnelle comporte un élément informatique important qui nous permet de répondre aux attentes des Canadiens qui veulent un service meilleur et plus rapide. Nous sommes reconnus comme chef de file en matière de cybergouvernement. En effet 39 % des déclarations de revenus des particuliers ont été transmises par voie électronique en 2001-2002, et notre objectif est de pouvoir traiter de 75 % de déclarations transmises selon ce mode dans les prochaines années. Le Canada détient également une impressionnante deuxième place à l'échelle mondiale en matière de prestation de services en ligne dans le secteur du revenu, secteur qui est considéré comme étant le plus complexe et le plus évolué du gouvernement. Ces réussites renforcent notre détermination à démontrer que nous avons la capacité de répondre à des exigences de plus en plus complexes dans les domaines de la gestion de l'information et de la technologie de l'information.

Nous transformons nos activités principales de façon à suivre le rythme des changements qui s'opèrent dans notre milieu d'exploitation.

Deux initiatives importantes orientent la transformation de nos activités principales : le Plan d'action des douanes (PAD) et les Orientations futures. Le 28 novembre 2001, le projet de loi S-23 est entré en vigueur, ce qui nous a permis d'aller de l'avant avec de nombreux projets clés du PAD. Les événements du 11 septembre ont démontré que les principes qui sous-tendent le PAD sont fondés; nous accélérons en fait la mise en œuvre d'initiatives clés à la frontière pour appuyer le récent Accord sur la frontière intelligente entre le Canada et les États-Unis. Forts de notre expérience des consultations entourant le PAD, nous avons entrepris le projet des Orientations futures, qui est le plus ambitieux pour ce qui est de revoir nos relations avec les principaux groupes de clients et notre prestation des services. Les résultats préliminaires du projet confirment que nous sommes dans la bonne voie, en jetant les bases de l'amélioration continue.

Un autre aspect essentiel de la transformation de nos activités consiste à encourager les provinces et les territoires à compter sur nous comme un des leurs principaux fournisseurs de services, en misant sur le travail que nous effectuons pour d'autres et en contribuant à la réduction du coût global des services gouvernementaux pour les Canadiens. Bien que nous ayons réalisé des progrès considérables à ce jour, nous reconnaissons que nous devons aller au-delà des changements marginaux d'ici à l'examen quinquennal du Parlement.

Nous avons renforcé notre obligation de rendre compte aux provinces et aux territoires pour les programmes que nous administrons pour leur compte. Plus particulièrement, nous avons pris rapidement des mesures pour corriger le problème des paiements en trop T3 de manière transparente avec nos partenaires provinciaux. Nous produisons maintenant des rapports annuels pour les provinces et les territoires, et nous organisons des rencontres annuelles avec les ministres des Finances provinciaux et territoriaux concernant l'administration des programmes.

Au cours de la période précédant l'examen quinquennal du Parlement, nous continuerons de chercher à établir de nouveaux partenariats de manière intégrée et selon une orientation axée sur la clientèle. Entre autres choses, dans les années à venir, nous chercherons à administrer plus de programmes pour nos partenaires, notamment en augmentant le nombre de programmes fiscaux que nous administrons pour le compte des provinces. (D'autres renseignements sur le travail que nous effectuons avec nos partenaires peuvent être obtenus en ligne à : www.adrc.gc.ca/rapportannuel.)

Cette année, nous avons terminé la mise en œuvre de la Stratégie en sept points pour l'équité, guide décrivant de façon concrète comment l'ADRC peut être plus équitable dans ses échanges avec les Canadiens. Nous avons aussi commencé à élaborer un sondage intégré sur la satisfaction des principaux groupes de clients afin de nous assurer que l'ADRC répond aux attentes des Canadiens en matière de services de haute qualité dans tous nos secteurs d'activité (voir l'annexe C - Mesurer la satisfaction de la clientèle - à la page 1-141). Ce sondage, qui nous permettra d'obtenir des données plus rigoureuses et plus représentatives, comprendra un énoncé des points de référence par rapport auxquels la satisfaction sera évaluée. Plus précisément, nous entreprendrons une étude d'autres secteurs de compétence en vue d'élaborer des points de référence appropriés en matière de rendement pour chaque indicateur. Le Rapport annuel de 2002-2003 donnera les résultats de ce nouveau sondage.

Réforme et renouvellement des ressources humaines

La gestion efficace des ressources humaines (RH) est un défi important que doit relever toute la fonction publique du Canada. Étant donné le rôle essentiel que nos employés jouent relativement à l'atteinte de nos résultats opérationnels, l'ADRC a reconnu dès le départ qu'il était nécessaire d'apporter d'importants changements à son régime des RH pour améliorer de façon considérable son rendement organisationnel. Par exemple, il fallait en moyenne cinq mois pour doter des postes par recrutement externe; notre système de classification était trop complexe et peu efficace; nous manquions d'encouragements visant à récompenser de façon appropriée le bon rendement des employés et de mesures visant à remédier de façon efficace au mauvais rendement; notre système de recours, lent et souvent conflictuel avait une incidence négative sur la productivité de notre organisation.

Nos réalisations appuient une meilleure prise de décisions et une dotation plus rapide et plus souple.

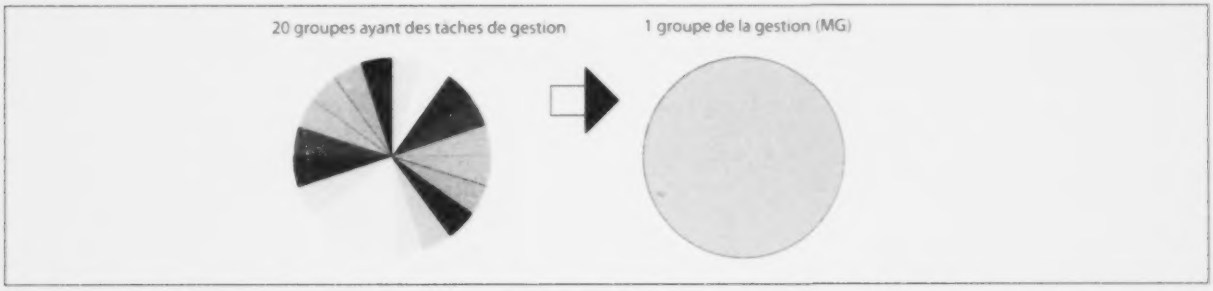
Nous avons accompli beaucoup au cours des deux dernières années, en grande partie parce que nous étions préparés (pour plus de renseignements à ce sujet, se reporter à la page 1-106). Nous planifions et élaborons la transformation de notre fonction des RH depuis 1998, année où notre loi habilitante a été déposée au Parlement. Nos équipes ont fait des recherches sur les théories et les pratiques exemplaires avant-gardistes et les ont analysées. Elles ont recommandé d'établir un régime des RH personnalisé pour l'ADRC, un régime assez souple pour surmonter efficacement les défis auxquels doit faire face toute la fonction publique. Comme nous sommes un employeur distinct, notre régime met l'accent sur les relations de travail et la rémunération, le renouvellement du personnel, la gestion des carrières et du rendement, l'amélioration de la capacité de gestion, la classification et la gestion des différends.

Nous avons réalisé des progrès importants, et nos collègues de la fonction publique se tournent vers nous pour trouver des idées et des pratiques exemplaires innovatrices. Nous avons élaboré un système de RH axé sur les activités qui confère plus de pouvoirs décisionnels aux gestionnaires, et nous avons annoncé l'instauration d'une politique de rémunération pour l'ADRC qui manifeste notre intention d'être compétitif sur le marché du travail. Nous avons dirigé la mise en place d'un cadre de gestion des RH axé sur les compétences qui comprend des répertoires de candidats préqualifiés. On s'attend à ce que la dotation soit ainsi plus rapide et plus souple, tout en étant équitable. La mise en œuvre complète de cette nouvelle approche, qui s'étendra sur les prochaines années, fera en sorte qu'il ne sera plus nécessaire de réévaluer les employés pour ce qui est des compétences communes, et fournira le cadre nécessaire à la dotation au moment adéquat. Néanmoins, il reste encore du travail à faire pour améliorer la productivité de nos services de première ligne.

En tant qu'organisation apprenante, nous reconnaissons que nos employés doivent avoir les connaissances et les compétences nécessaires pour répondre efficacement à un milieu en évolution constante, tout en continuant à fournir le meilleur service qui soit. Nous avons déterminé que chaque gestionnaire aurait une moyenne de dix jours de formation, et nous avons élaboré 25 000 plans d'apprentissage individuels afin de perfectionner davantage les connaissances et les compétences des employés. À ce jour, nous avons donné une formation à plus de 28 000 employés sur la méthode alternative de règlement des conflits (MARC), et nous avons établi un réseau de 13 conseillers en règlement alternatif des conflits. Le nombre de cas de harcèlement est passé d'environ 90 plaintes par année en moyenne sur une période de quatre ans à 46 plaintes en 2001-2002. Nous croyons que cette amélioration est le résultat de notre promotion du dialogue et des programmes à volets multiples de la MARC. Par ailleurs, le nombre de griefs s'est accru de 25 %. Nous élaborerons davantage sur cette situation l'année prochaine. Nous avons également mis en œuvre un processus de gestion du rendement qui relie plus clairement les attentes en matière de rendement et les objectifs organisationnels, qui traite des options d'apprentissage et du perfectionnement professionnel et qui nous permet de remédier, avec la diligence voulue, aux cas de rendement insatisfaisant des employés.

Notre grande réussite au cours de la dernière année a sans nul doute été, comme l'indique le tableau 7, l'intégration de 20 fonctions de supervision et de gestion différentes en une collectivité de gestion, grâce à la création du Groupe de la gestion (MG). L'ADRC reconnaît maintenant et rémunère en conséquence un groupe clé de 3 200 employés du groupe MG (environ 8 % de nos effectifs permanents). Ce groupe, organisé de façon cohérente, dirigera le programme de changement de l'ADRC en ce qui a trait à la réforme des RH et aux améliorations à apporter aux services de première ligne.

Tableau 7 : Groupe de la gestion intégré et cohérent



Nous nous attendons à tirer de nombreux bénéfices importants de cette nouvelle structure qui place au premier plan la gestion de nos employés. Ces bénéfices comprennent un sens d'appartenance accru au sein de notre collectivité de la gestion, des communications plus claires et plus assidues, et la capacité de mieux appuyer les gestionnaires par l'entremise d'un processus d'apprentissage et d'encadrement plus officiel. Nous avons négocié avec succès des conventions collectives avec l'Alliance de la Fonction publique du Canada (AFPC) et une unité de négociation de l'Institut professionnel de la fonction publique du Canada (IPFPC). Toutes les négotiations avec l'IPFPC ont été conclues en juillet 2002. Ces conventions prévoient des récompenses liées au rendement pour une bonne gestion des effectifs, à l'intention des membres de notre groupe MG, une réalisation unique dans la fonction publique. Au cours de la prochaine étape, nous donnerons plus de pouvoirs à nos gestionnaires pour que nos employés des services de première ligne puissent bénéficier des avantages de cette nouvelle structure, ce qui permettra d'améliorer considérablement le rendement au profit de tous les Canadiens.

Tableau 8 : Certains faits importants concernant les RH

- L'ADRC compte plus de 40 000 employés permanents (effectif total de plus de 53 000 employés).
- Les effectifs temporaires ont varié entre un maximum de 12 700 employés en mai 2001 et un minimum de 6 800 employés en janvier 2002.
- Le groupe de la gestion (MG) compte 3 200 membres.
- 25 000 plans d'apprentissage individuels ont été élaborés.
- Dix jours de formation accordés en moyenne à chaque gestionnaire.
- 6,6 % de la masse salariale de l'ADRC est consacrée à la formation et à l'apprentissage.
- Il y a maintenant deux agents négociateurs (six auparavant), et trois conventions collectives (13 auparavant).
- Jusqu'à maintenant, plus de 28 000 employés ont reçu une formation sur la méthode alternative de règlement des conflits; des séances plus poussées ont été données à plus de 2 000 gestionnaires.
- Toutes nos réformes touchant les RH s'appliquent aux employés nommés pour une période déterminée et indéterminée.

Même si le nombre d'employés permanents de l'ADRC est passé de 37 550 le 1er avril 2001 à 40 618 le 1er avril 2002 et que notre taux d'attrition est demeuré faible, soit 3,5 %, nous surveillons la mobilité entre les secteurs de l'ADRC pour mieux comprendre l'incidence du déplacement des employés expérimentés et pour mieux planifier en conséquence. Nous prévoyons que ce problème sera encore plus grave au cours des dix prochaines années, période où nos employés appartenant à la génération de l'après-guerre commenceront à prendre leur retraite. Nous examinerons d'autres organisations pour trouver des pratiques exemplaires et pour comparer notre rendement en matière de planification des RH. Nous examinerons notamment la planification de la relève et les programmes ou activités de transfert de connaissances.

D'autres secteurs qui exigent notre attention sont la fatigue découlant des changements et les pressions liées à la charge de travail, ainsi que la nécessité de continuer à bâtir des relations de travail positives avec nos syndicats et nos collègues des organismes centraux. Nous devons aussi accroître les possibilités, pour nos employés, d'utiliser la langue officielle de leur choix en milieu de travail et améliorer la fiabilité générale des renseignements sur nos RH. Plus particulièrement, nous devons augmenter la rapidité de la prestation des services de rémunération internes. Nous réglerons ces questions et nous continuerons de réaliser des progrès dans la réforme et le renouvellement des RH, tout en reconnaissant que chacun de nos secteurs d'activité fait face à des défis qui sont propres aux programmes qu'ils administrent et aux services qu'ils offrent.

Réforme et renouvellement administratifs

Nous sommes guidés par une approche stratégique axée sur les résultats qui donne la priorité à une saine gestion financière et à une administration efficace. Une de nos principales réalisations en 2001-2002 a été la stabilisation de notre budget, afin d'alléger les pressions découlant de la charge de travail opérationnelle. Ces ressources sont également un outil très important pour nos quatre objectifs de changement. Nous avons mis en œuvre des initiatives qui permettront de rationaliser nos processus, politiques et systèmes administratifs afin d'accroître notre productivité, de réaliser des économies et de réduire l'inefficacité bureaucratique. Au départ, nous nous attendons à réaliser des gains d'efficacité administrative donnant lieu à des économies d'au moins 50 millions de dollars sur les quatre prochaines années. Nous prévoyons réinvestir une partie de ces économies dans des secteurs tels que le remplacement d'éléments d'actif, l'infrastructure technologique et notre régime des RH.

Nous prévoyons des économies d'au moins 50 millions de dollars sur les quatre prochaines années.

Nous sommes dans la bonne voie, grâce à un plan d'action qui comporte plus de 50 initiatives visant quatre principaux domaines : la réduction des coûts, l'amélioration du service, la fonction de contrôleur moderne et les ressources humaines. La première phase de la Stratégie d'information financière (SIF) du gouvernement a été mise en œuvre, un examen de la politique et de la reddition de comptes a été mené, et un plan de développement durable est en place pour 2002-2003 et les années suivantes. Nous avons également établi une méthodologie d'établissement des coûts par activité à l'ADRC et avons entrepris une étude de faisabilité à cet égard.

Bien que nous ayons fait beaucoup de progrès dans nos efforts pour réformer nos pratiques financières et administratives, l'état final manque de précision. Nous devons clarifier notre vision et mettre davantage l'accent sur les résultats. Nous devons en outre veiller à ce que nos efforts soient appropriés pour réaliser des gains d'efficacité et éviter de compromettre les améliorations que nous avons apportées à l'appui de nos opérations.

Gestion transparente axée sur les résultats

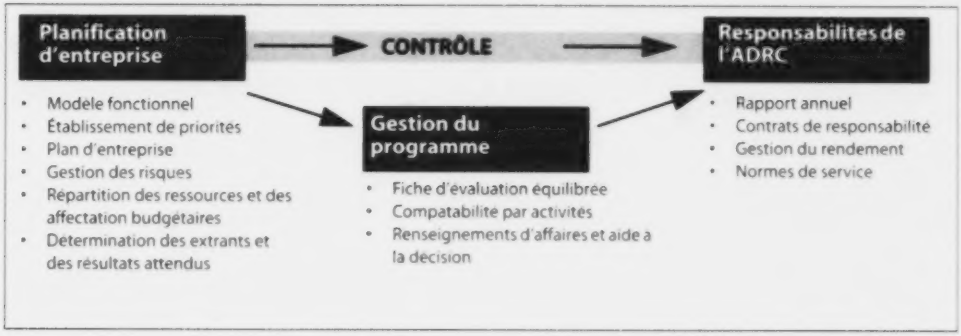
Afin de montrer aux Canadiens l'intégrité, le rendement et la valeur de nos programmes, nous établissons des liens entre notre planification et notre reddition de comptes, et nous améliorons notre gestion du risque et du rendement. Comme l'illustre le tableau 9, nous avons élaboré un modèle simplifié de gestion comprenant un Plan d'entreprise qui définit plus clairement les résultats à obtenir et un Rapport annuel qui présente l'histoire de notre rendement d'une manière innovatrice et axée sur les résultats. Ce modèle intègre la fiche d'évaluation équilibrée dans notre Plan d'entreprise et notre Rapport annuel pour faire en sorte que les renseignements sur le rendement soient cohérents et exhaustifs.

Notre plate-forme solide est constituée du Plan d'entreprise, du Rapport annuel et de la fiche d'évaluation équilibrée.

Nous avons par contre du retard pour ce qui est de la mise en œuvre de la fiche d'évaluation équilibrée. Nous avons appris que l'instauration d'un aussi grand système de mesure du rendement est compliquée et prend du temps. Nous avons néanmoins pris rapidement les mesures correctives qui nous permettront de fournir les renseignements sur le rendement dont nos gestionnaires et employés ont besoin pour donner des résultats.

Notre engagement à l'égard de la transparence va au-delà du simple respect de notre obligation légale de déposer un rapport annuel au Parlement. La transparence fait partie de notre culture : il s'agit de la façon dont nous gérons nos activités, comme le montre notre réaction aux paiements en trop relatifs aux déclarations T3 qui ont été faits à six provinces. Dans le contexte d'une organisation apprenante, nous avons relevé le problème, avons fait intervenir des vérificateurs et le Bureau du vérificateur général et avons réglé la question promptement et avec diligence.

Tableau 9 : Modèle simplifié de gestion



Nous avons revu la politique de la Vérification interne et de l'évaluation des programmes (VIEP) de l'ADRC pour établir une nouvelle structure de régie pour la vérification interne et l'évaluation des programmes, et pour veiller à ce que ces activités demeurent conformes aux tendances actuelles au sein du gouvernement fédéral. Les fonctions de VIEP fournissent au commissaire des conseils indépendants et une assurance concernant les activités de l'ADRC.

Nous avons également élaboré deux plans importants à l'appui de la gestion efficace des ressources : un plan d'investissement et un plan de gestion des biens. La base de financement du plan triennal d'investissement continu est établie à 110 millions de dollars par année. Le plan précise les activités d'investissement stratégique qui sont requises pour réaliser le mandat de l'ADRC et ses quatre objectifs de changement. Le plan de gestion des biens prévoit plus de 130 millions de dollars en 2001-2002 pour le renouvellement et le remplacement de nos actifs selon le concept de la gestion du cycle de vie. Une stratégie et une politique ont été mises en œuvre afin que les ressources allouées au fonds de gestion des biens continuent d'être utilisées de façon efficace. En 2003-2004, nous améliorerons ce fonds d'innovation annuel pour accélérer la mise en œuvre des innovations relatives au cybergouvernement et d'autres innovations en matière de service.

Comme le montre le tableau 10, nous sommes dans la bonne voie pour ce qui est de mettre en œuvre les principales initiatives de changement (à l'exception de deux) décrites dans le *Plan d'entreprise 2001-2002 à 2003-2004*. Dans les cas où nous n'avons pas atteint notre objectif, nous avons incorporé ces réalisations attendues, qui se trouvent à la page 1-120 du présent rapport, dans le plan d'amélioration du rendement de l'ADRC pour 2002.

Tableau 10 : Progrès accomplis par rapport aux principales réalisations en matière d'innovation pour 2001-2002

Objectif de changement	Réalisations attendues pour 2001-2002	Dans la bonne voie?
Transformation des activités		
Douanes	• **Programme d'autocotisation des douanes :** réduire les exigences relatives aux données pour la mainlevée des importations.	✓
	• **Régime de sanctions administratives pécuniaires :** améliorer l'exécution au moyen d'une plus vaste gamme d'options de sanctions et de pénalités.	✓
	• **Système de traitement accéléré des passagers :** permettre l'inspection primaire automatisée des voyageurs aériens préapprouvés.	✗
Services fiscaux	• **Système de gestion de l'authentification :** offrir des options de libre-service électronique sécurisées sur Internet. La première application vise le changement d'adresse.	✓
	• **Numéro d'entreprise :** offrir l'inscription au numéro d'entreprise sur Internet.	✓*
	• **T4 sur Internet :** permettre aux employeurs de produire les feuillets T4 (*État de la rémunération payée*) par Internet.	✓
	• **Prélèvements automatiques :** remplacer les chèques postdatés pour les comptes provisionnels des particuliers et les accords de recouvrement.	✓*
	• **Initiatives liées à la qualité des mesures d'observation :** assurer la qualité des activités d'observation de la loi.	✓
Prestations	• **Prestation fiscale canadienne pour enfants :** instaurer de nouveaux seuils pour cette prestation.	✓
Appels	• **Normes de service :** prévoir un contact initial dans les 30 jours suivant la réception de l'avis d'opposition ou de différend.	✓
	• **Médiation :** envisager le recours à une solution autre que le processus existant des oppositions pour certains types de dossiers d'impôt sur le revenu.	✓
Réforme et renouvellement des ressources humaines		
	• **Dotation – Renouvellement des effectifs :** fournir des profils de compétences d'emploi et des outils d'évaluation pour les secteurs où la demande d'employés est élevée ainsi qu'un système de traitement automatisé des demandes d'emploi, et lancer un nouveau programme d'emploi pour étudiants ainsi qu'un projet pilote pour le concept du répertoire de candidats préqualifiés.	✓
	• **Recours – Gestion des différends :** former les gestionnaires relativement aux nouvelles techniques de règlement des différends.	✓
	• **Relations de travail et rémunération :** négocier les premières conventions collectives une fois que la Commission des relations de travail dans la fonction publique aura rendu sa décision.	✓
	• **Groupe de la gestion :** mettre en oeuvre ce groupe afin d'assurer une présence plus cohérente au niveau de la gestion et d'orienter le programme de changement de l'ADRC.	✓

Objectif de changement	Réalisations attendues pour 2001-2002	Dans la bonne voie?
Réforme et renouvellement administratifs		
	• **Examen de la politique et de la reddition de comptes :** cerner les risques, les avantages et les gains en efficience prévus par suite de la réforme et du renouvellement administratifs.	✓
	• **Immeubles et développement durable :** définir les meilleures pratiques quant à la réduction de la quantité de papier, ainsi que les économies et les gains d'efficacité énergétique des immeubles appartenant à l'ADRC.	✓
	• **Gestion du matériel :** regrouper les activités de gestion des stocks et établir de nouvelles méthodes d'approvisionnement.	✓
	• **Comptabilité par activités :** élaborer la méthodologie devant mener à une prise de décisions plus efficace.	✓
Gestion transparente axée sur les résultats		
	• **Fiche d'évaluation équilibrée :** fournir des renseignements sur le rendement pour tous les programmes clés et établir un plan d'action pour éliminer les écarts.	✗
	• **Normes de service :** établir des plans d'action pour accroître la sensibilisation et rendre compte régulièrement du rendement connexe.	✓
	• **Objectifs de rendement des cadres :** incorporer un processus d'évaluation et d'examen révisé et l'appliquer à un nombre plus élevé de gestionnaires.	✓
	• **Rapports sur le rendement :** fournir des renseignements justes et fiables sur le rendement et produire notre premier Rapport annuel à titre d'agence.	✓
	• **Gestion du risque :** mettre en place, à l'échelle de l'organisation, un programme de gestion du risque pleinement fonctionnel.	✓

* Initiative pluriannuelle terminée.

✓ Résultat atteint ✓ Résultat atteint en grande partie ✗ Résultat non atteint

RENDEMENT PAR SECTEUR D'ACTIVITÉ

Dans la section précédente, nous avons mis en évidence le rendement général de l'ADRC au cours de sa deuxième année (sur une période de cinq ans) comme agence en ce qui a trait à ses deux résultats stratégiques : l'observation (que les Canadiens observent la législation fiscale et douanière) et l'innovation (que l'ADRC soit une organisation à la fine pointe de la technologie).

La présente section expose de façon plus approfondie les résultats que nous avons obtenus dans chacun des cinq secteurs d'activité à l'appui de la réalisation de nos deux résultats stratégiques. Ces cinq secteurs d'activité sont conçus de manière à ce que toutes les activités soient axées sur la clientèle :

1. **les Services fiscaux,** qui aident les Canadiens et les entreprises à recevoir les montants et crédits auxquels ils ont droit et à s'acquitter de leurs obligations selon le régime fiscal;
2. **les Programmes de prestations et autres services,** qui offrent aux Canadiens des prestations basées sur le revenu et d'autres services contribuant directement à leur bien-être économique et social;

3. **les Services des douanes,** qui visent à protéger les Canadiens et à faciliter le commerce et les voyages internationaux en gérant les douanes de façon responsable;
4. **les Appels,** qui offrent aux clients un processus équitable de recours et de règlement des différends;
5. **la Gestion et l'orientation organisationnelles,** qui vise à maximiser notre rendement pour tous nos clients grâce à des politiques et à des pratiques modernes et progressistes liées à la gestion, aux ressources humaines, à la technologie de l'information, aux finances et à l'administration.

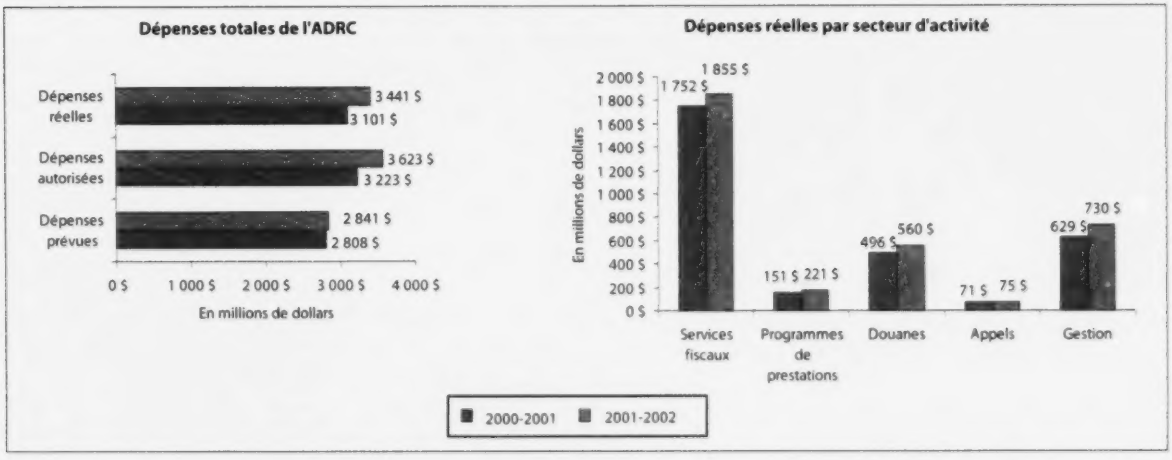
Dépenses par secteur d'activité

L'ADRC est financée au moyen de crédits parlementaires annuels. D'une année à l'autre, notre mandat et notre niveau de service pour nos activités principales demeurent relativement inchangés, mais nous recevons des fonds supplémentaires pour donner suite à des priorités spécifiques. Par exemple, le montant des dépenses prévus de 2,8 milliards de dollars indiqués au tableau 11 constitue les fonds initiaux approuvés par le Parlement pour 2001-2002. À la suite des événements du 11 septembre, le public s'attendait à un resserrement des mesures de sécurité, et nous avons reçu des fonds supplémentaires (62,8 millions de dollars) pour embaucher d'autres agents des douanes et acheter les outils technologiques dont ils ont besoin pour assurer la sécurité des Canadiens. Nous avons aussi reçu des fonds pour les mesures législatives annoncées dans le budget fédéral de février 2000 et dans l'Énoncé économique et la mise à jour budgétaire d'octobre 2000 (60,6 millions de dollars), pour l'assouplissement du crédit pour la TPS/TVH (14,5 millions de dollars) et pour l'Examen des ressources et de la gestion (225,3 millions de dollars). Ces dépenses approuvées et les autres dépenses approuvées au cours de l'année (renseignements détaillés à ce sujet à la page 2-49 des *États financiers de l'ADRC*) ont porté le total de nos dépenses autorisées à 3,6 milliards de dollars en 2001-2002, dont 3,4 milliards de dollars ont été dépensés pour les activités ordinaires de nos secteurs d'activité.

Des 3,4 milliards de dollars dépensés en 2001-2002 (soit 9,6 % de plus que les dépenses de 3,1 milliards de dollars de l'année précédente), 54 % ont été affectés au secteur d'activité des Services fiscaux, 21 %, à la Gestion et à l'orientation organisationnelles (dont près de 9 % à la technologie de l'information), 16 %, aux Services des douanes, 6 %, aux Programmes de prestations (4,5 % aux programmes statutaires et 1,5 % aux programmes fonctionnels), et 2 %, aux Appels. Les statistiques sur les dépenses réelles (tableau 11) révèlent que pratiquement tout le budget de l'ADRC a été dépensé. En tout, 83,5 % du budget a été consacré aux frais de main-d'oeuvre, et 12,1 % à la technologie de l'information.

On trouvera des précisions sur notre rendement global par rapport aux dépenses de l'ADRC autorisées par le Parlement au tableau 2 à la page 2-53 des *États financiers de l'ADRC*.

Tableau 11 : Dépenses par secteur d'activité[1]



1. Les dépenses prévues, la répartition des dépenses autorisées et les dépenses réelles sont présentées après déduction des recettes disponibles (recettes à valoir sur le crédit) et l'allocation pour frais de chauffage.

Le volume intitulé *États financiers de l'ADRC* comporte des autres renseignements supplémentaires, particulièrement les états financiers vérifiés de l'ADRC établis conformément aux règles comptables du gouvernement fédéral tant, pour les activités propres à l'ADRC que pour les activités que nous administrons pour le compte des gouvernements fédéral, provinciaux et territoriaux. Les statistiques présentées au tableau 11, qui sont appuyées par l'information financière supplémentaire non vérifiée qui se trouve dans les *États financiers de l'ADRC*, sont semblables à celles des états vérifiés, mais toutefois non identiques. Pour mesurer notre rendement en fonction des dépenses budgétées, nous prenons comme point de référence les dépenses autorisées par le Parlement au moyen de crédits parlementaires. Lorsque nous rendons compte de notre utilisation des crédits parlementaires, nous suivons une méthode de comptabilité de caisse modifiée qui est différente de celle utilisée pour les états financiers vérifiés. La méthode de comptabilité de caisse modifiée tient compte des dépenses engagées dans l'année. Cependant, elle ne comprend pas, par exemple, certains rajustements de comptabilité d'exercice effectués pour tenir compte de tous les éléments de passif ou services fournis par d'autres ministères fédéraux qui sont inclus dans les états financiers vérifiés. Un rapprochement des dépenses indiquées selon ces deux méthodes d'établissement des rapports financiers se trouve à la page 2-64 des *États financiers de l'ADRC*.

Principaux points par secteur d'activité

Les sections suivantes, intitulées « Principaux points », fournissent des résumés de notre rendement pour chaque secteur d'activité en ce qui a trait à nos deux principaux thèmes relatifs au rendement : **gérer le continuum de l'observation** et **innover pour l'avenir**. L'approche de l'ADRC à l'égard de l'évaluation de son rendement en fonction des résultats escomptés par secteur d'activité fait appel à des indicateurs qualitatifs et quantitatifs. Lorsque nous le pouvons, nous utilisons des résultats de sondages, des échantillonnages statistiques et des données pertinentes sur le volume des activités. Dans certains cas, nous nous appuyons sur des estimations pour avoir une idée approximative mais utile de la tendance qui existe. Au fil du temps, ces estimations nous indiquent dans quelle mesure l'ADRC réussit à promouvoir l'observation, dans le cadre de certains paramètres. Dans d'autres cas, il n'y a pas encore d'indicateurs de rendement bien établis, ou les données d'appoint sont en elles-mêmes trop imprécises pour permettre d'aboutir à des conclusions définitives, mais elles représentent les meilleurs renseignements disponibles à l'heure actuelle. Par conséquent, nous avons élaboré un plan d'amélioration du rendement en vue de combler ces lacunes.

Services fiscaux : page 1-38;

Prestations et autres services : page 1-60;

Services des douanes : page 1-72;

Appels : page 1-86;

Gestion et orientation organisationnelles : page 1-100.

D'autres renseignements sur notre rendement par secteur d'activité peuvent être obtenus en ligne à l'adresse suivante : www.adrc.gc.ca/rapportannuel.

Au sujet des Services fiscaux

Le secteur d'activité le plus important de l'ADRC, les Services fiscaux, touche directement plus de 25 millions de particuliers, d'entreprises, de fiducies et d'organismes. Les taxes et les impôts appliqués, établis et perçus par les Services fiscaux pour le compte des gouvernements fédéral, provinciaux et territoriaux servent à financer un large éventail de programmes et de services qui, en bout de ligne, influent sur le bien-être de tous les Canadiens. Au quotidien et dans le cadre de notre programme d'innovation, nous nous efforçons d'accroître la satisfaction de nos clients et de renforcer la confiance du public dans l'intégrité du régime fiscal.

Le travail des Services fiscaux consiste à informer les clients de leurs droits et des prestations auxquelles ils ont droit; à inscrire les nouvelles entreprises; à traiter les déclarations des clients, ainsi qu'à établir des cotisations pour ces déclarations; à examiner les demandes d'enregistrement des organismes de bienfaisance et à maintenir le niveau d'observation des organismes de bienfaisance enregistrés; à maintenir un service de comptes clients efficace; à réaliser des examens et des vérifications; à contrôler les régimes agréés; et à régler les cas d'inobservation frauduleuse, à faire des recherches et à mener des enquêtes à leur sujet, de même qu'à intenter des poursuites. Par ailleurs, nous fournissons des décisions et des interprétations pour clarifier l'application des lois fiscales.

Chaque année, nous percevons quelque 300 milliards de dollars en impôts, en taxes et en droits d'accise bruts pour le compte des gouvernements fédéral et provinciaux, ce qui représente environ 1,2 milliard de dollars par jour ouvrable. Toutefois, ces statistiques masquent ce qui constitue, en réalité, une charge de travail qui fluctue énormément au cours d'une année. La préparation à chaque période de production des déclarations est une entreprise colossale, qui exige énormément de travail complexe en coulisse.

Lorsque nous établissons des cotisations d'impôt, nous gérons aussi des milliards de dollars en dépenses fiscales — notamment dans le secteur de la recherche scientifique et du développement expérimental (RS&DE), en crédits ciblés et en déductions qui donnent lieu à des remboursements ou à une réduction du montant d'impôt qu'il faudrait autrement payer.

Nous avons un résultat escompté

Les Canadiens paient leur juste part d'impôts et de taxes, et l'assiette fiscale est protégée – Notre régime fiscal repose sur l'autocotisation et sur l'observation volontaire. Les Canadiens sont plus susceptibles de participer au régime fiscal et de payer leurs impôts et leurs taxes si nous leur fournissons des services accessibles

en temps voulu. Les gens trouvent qu'un régime fiscal accessible et des services équitables fournis en temps opportun les aident à s'acquitter de leurs obligations. Le traitement exact, rapide et efficace des déclarations encourage les gens à participer au régime fiscal et réduit le temps d'attente entre le moment où la déclaration est produite et le moment où, selon le cas, l'impôt ou les taxes dus sont payés ou le remboursement d'impôt ou de taxes est versé.

Même si la qualité du service et le traitement efficace des déclarations aident à promouvoir l'observation, il y aura toujours des particuliers et des entreprises qui ne rempliront pas la totalité de leurs obligations fiscales, soit involontairement, soit délibérément. Un effectif bien informé, qualifié et de taille adéquate, qui comprend les divers comportements relatifs à l'observation et qui peut repérer les cas d'inobservation, est essentiel pour protéger l'assiette fiscale, dont le gouvernement se sert pour financer ses objectifs sociaux et économiques. Outre cela, une bonne méthode de gestion du risque pour orienter les activités de vérification, d'examen et de recouvrement des dettes peut faire en sorte qu'il y ait peu de fuites (inobservation) dans l'assiette fiscale et, donc, que les lois fiscales soient appliquées de façon plus juste et équitable.

Critères de réussite de haut niveau

En gros, nous aurons atteint notre résultat escompté lorsque :

- **nous fournirons des services de grande qualité qui encouragent et facilitent la participation au régime fiscal;**
- **nous traiterons les déclarations de manière à établir les cotisations avec rapidité, exactitude et efficience, ainsi qu'à faciliter le versement des remboursements, le cas échéant, et la mise à jour des comptes;**
- **nous utiliserons une combinaison appropriée d'activités visant l'observation et d'activités d'exécution pour repérer et régler les questions liées à l'observation;**
- **nous ferons en sorte que la majorité des entreprises et des particuliers canadiens continuent à participer au régime fiscal et à remplir leurs obligations.**

Conclusions par rapport au résultat escompté

Dans l'ensemble, nous estimons que nous avons atteint notre résultat escompté en 2001-2002 grâce à notre bon rendement par rapport à chacun des critères de réussite qui précèdent. Pour ce qui est de veiller à ce que les Canadiens participent au régime fiscal et paient leur juste part d'impôts et de taxes, nos estimations les plus récentes permettent de penser que la grande majorité des particuliers et des entreprises ont produit leurs déclarations de revenus et de TPS/TVH et ont payé leur impôt et leurs taxes à temps. Par exemple, nous estimons que 93,8 % des Canadiens de plus de 18 ans et 91,9 % des entreprises assujetties à l'impôt ont produit une déclaration de revenus à temps et que plus de 90 % des entreprises et des particuliers assujettis à l'impôt ont payé leur impôt au moment voulu.

Nous avons eu un bon rendement dans la prestation de services aux clients et le traitement des déclarations : nous avons atteint ou en grande partie atteint beaucoup de nos normes de service et de nos normes de rendement internes les plus importantes. Par exemple, nous avons dépassé notre objectif essentiel de 98 % pour le traitement des déclarations T1 produites à temps, ce qui nous a permis de mettre à jour les comptes avant le début de la nouvelle année de prestations. D'après des estimations tirées de notre sondage annuel, près des trois quarts des particuliers canadiens estiment que l'ADRC fait du bon ou du très bon travail dans le secteur de l'impôt.

En ce qui concerne la protection de l'assiette fiscale, nous avons utilisé de nouveaux fonds pour renforcer notre présence de vérification, pour améliorer nos activités de recouvrement de dettes fiscales et pour accroître la visibilité de nos programmes d'observation. Grâce à l'amélioration de nos activités visant l'observation et de nos activités de recouvrement, nous avons dépassé les engagements en matière d'incidence fiscale et de recouvrement que nous avions pris envers le gouvernement du Canada. De plus, à notre avis, le niveau d'inobservation reste relativement faible, quoiqu'il soit appréciable, et l'assiette fiscale est protégée. La mesure du niveau d'inobservation global (ou du manque à gagner sur le plan fiscal) est une tâche fondamentalement coûteuse et imprécise qui repose sur des hypothèses. Par conséquent, notre jugement repose sur une évaluation qualitative fondée sur notre expérience, de même que sur les preuves et les estimations établies au cours d'années antérieures ou provenant d'autres pays. Le niveau d'observation est habituellement très élevé pour les revenus déclarés par des tiers (plus de 98 % pour les salaires et traitements), mais plus faible pour les revenus d'entreprises (plus de 20 % des comptes d'entreprises et de travailleurs indépendants sont considérés comme présentant un risque élevé).

Cependant, nous avons toujours un écart de rendement par rapport à nos taux de vérification cibles. Cet écart découle en partie de retards dans la réception de nos fonds et du fait que nous avons dû amener graduellement nos nouvelles ressources au niveau de production optimal. De plus, nous devons faire davantage de progrès dans le secteur de la gestion de la dette pour réduire le nombre de comptes clients, dont la valeur est passée de 13,9 à environ 16 milliards de dollars au cours de l'année. Grâce aux fonds supplémentaires que le Parlement nous a accordés, nous nous sommes améliorés dans ces deux secteurs au cours de l'année. Nous ne connaîtrons toutefois pas l'incidence des investissements supplémentaires avant quelques années.

En outre, nous continuons de perfectionner notre cadre de gestion du risque et nos systèmes pour mieux répartir les ressources entre nos activités visant l'observation afin de rendre l'administration des impôts et des taxes plus équitable, de percevoir le bon montant d'impôt et de taxes, et d'alléger le fardeau des contribuables qui observent la loi.

temps voulu. Les gens trouvent qu'un régime fiscal accessible et
services équitables fournis en temps opportun les aident à
quitter de leurs obligations. Le traitement exact, rapide et efficace
déclarations encourage les gens à participer au régime fiscal et
uit le temps d'attente entre le moment où la déclaration est
duite et le moment où, selon le cas, l'impôt ou les taxes dus sont
es ou le remboursement d'impôt ou de taxes est versé.

me si la qualité du service et le traitement efficace des déclara-
ns aident à promouvoir l'observation, il y aura toujours des
ticuliers et des entreprises qui ne rempliront pas la totalité de
rs obligations fiscales, soit involontairement, soit délibérement.
effectif bien informé, qualifié et de taille adéquate, qui comprend
divers comportements relatifs à l'observation et qui peut repérer
cas d'inobservation, est essentiel pour protéger l'assiette fiscale,
t le gouvernement se sert pour financer ses objectifs sociaux et
nomiques. Outre cela, une bonne méthode de gestion du risque
r orienter les activités de vérification, d'examen et de recouvre-
nt des dettes peut faire en sorte qu'il y ait peu de fuites
bservation) dans l'assiette fiscale et, donc, que les lois fiscales
ent appliquées de façon plus juste et équitable.

ritères de réussite de haut niveau

n gros, nous aurons atteint notre résultat escompté lorsque :

- nous fournirons des services de grande qualité qui encouragent et facilitent la participation au régime fiscal;
- nous traiterons les déclarations de manière à établir les cotisations avec rapidité, exactitude et efficience, ainsi qu'à faciliter le versement des remboursements, le cas échéant, et la mise à jour des comptes;
- nous utiliserons une combinaison appropriée d'activités visant l'observation et d'activités d'exécution pour repérer et régler les questions liées à l'observation;
- nous ferons en sorte que la majorité des entreprises et des particuliers canadiens continuent à participer au régime fiscal et à remplir leurs obligations.

onclusions par rapport au résultat scompté

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Contexte

À la lumière de notre résultat escompté, nos efforts en matière de rendement tendent vers un but, soit de voir à ce que nos clients soient et restent très satisfaits de nos services. Pour que les clients croient dans l'intégrité du régime fiscal, il est essentiel qu'ils soient satisfaits. La satisfaction des clients, quant à elle, dépend de notre compétence dans notre travail et de notre capacité à innover pour répondre à leurs attentes et à leurs besoins changeants. Elle dépend aussi de l'efficacité de nos programmes d'observation, qui visent à maintenir l'inobservation délibérée et involontaire à un niveau relativement faible et à faire en sorte que le régime fiscal soit juste. Nous devons donc assurer une présence de vérification adéquate, et nous recourons à des programmes d'observation perfectionnés pour être en mesure de déterminer les secteurs les plus à risque, ce qui contribue à alléger le fardeau des Canadiens qui remplissent leurs obligations fiscales. De plus, nous nous efforçons de communiquer clairement nos exigences et les obligations des contribuables, par exemple, nous agissons de façon proactive en établissant des protocoles de vérification avec des grandes entreprises pour assurer la transparence de nos activités d'examen. En outre, nous avons mené des sondages sur la satisfaction de la clientèle pour nous assurer que nos messages sont clairs et que notre approche globale est équilibrée.

Données chiffrées

- 297 milliards de dollars en impôt, en taxes et en droits d'accise fédéraux bruts, y compris 37,9 milliards de dollars pour le compte des provinces et des territoires
- 16,4 millions de demandes de renseignements traitées
- 22,8 millions de déclarations des particuliers, 0,4 million de déclarations de revenus des fiducies et 1,6 million de déclarations des sociétés pour lesquelles une cotisation a été établie; 78 629 déclarations des organismes de bienfaisance traitées
- 1,4 million d'employeurs, environ 2 millions d'entreprises qui versent la TPS/TVH (sauf au Québec) et plusieurs milliers de contribuables qui versent des droits et des taxes d'accise
- 282 974 vérifications et 3 093 enquêtes réalisées
- Budget de financement total de 1,92 milliard de dollars
- Environ 1,5 milliard de dollars en crédits d'impôt pour des activités de recherche scientifique et de développement expérimental (RS&DE) traités

Modèle logique

Nous avons établi un modèle logique des Services fiscaux (aller à www.adrc.gc.ca/rapportannuel) qui fait ressortir les liens entre les intrants, les activités et les extrants qui sont essentiels pour réaliser nos onze résultats attendus à l'appui de notre résultat escompté. Ce modèle montre aussi comment ces éléments s'intègrent aux résultats stratégiques généraux de l'Agence. Il est la base de notre fiche de rendement, qui résume notre rendement par rapport à chacun des résultats attendus.

Contribution des autres

L'atteinte de notre résultat escompté n'est pas le seul fait de l'ADRC. Notre travail est facilité par un fondement législatif solide qui favorise l'observation grâce, entre autres, à des exigences en matière de retenues à la source pour les employeurs (plus de 1,4 million d'employeurs ont retenu et versé quelque 151 milliards de dollars en retenues à la source en 2001-2002) et à l'imposition de pénalités aux contribuables qui se soustraient à leurs obligations fiscales. Nous avons l'aide du ministère du Revenu du Québec, qui administre la TPS au Québec pour notre compte. En outre, de nombreux établissements financiers contribuent à l'atteinte de notre résultat escompté en fournissant des services accessibles grâce auxquels les particuliers et les entreprises peuvent recevoir et déposer leurs remboursements, de même que remplir leurs obligations en matière de versement d'impôts et de taxes.

Profil des dépenses

En 2001-2002, l'ADRC a consacré 53 % (1,92 milliard de dollars) de son budget aux Services fiscaux, qui ont dépensé 1,86 milliard de dollars.

En 2001-2002, pour la première fois, nos fonds ont été alignés sur nos charges de travail de plus en plus lourdes et complexes. Au cours des années antérieures, nous n'avions jamais eu assez de fonds pour beaucoup de nos activités d'examen, de vérification, d'exécution et de recouvrement des taxes et des impôts impayés.

Comme l'indique le tableau 12, les Services fiscaux ont consacré la plus grande partie de leurs ressources (48 %, une légère diminution par rapport aux 51 % de l'année dernière) à des activités visant à faciliter l'observation volontaire (grâce à divers modes de prestation de services, comme l'aide téléphonique, les publications, les activités de sensibilisation, les décisions, les interprétations et le traitement des déclarations). La deuxième partie en importance des ressources (27 % par rapport à 28 % l'année dernière) a été consacrée à des activités visant l'observation assistée (examens et vérifications), et le reste (25 % par rapport à 21 % l'année dernière), aux activités d'exécution (mesures de recouvrement judiciaire, enquêtes et poursuites).

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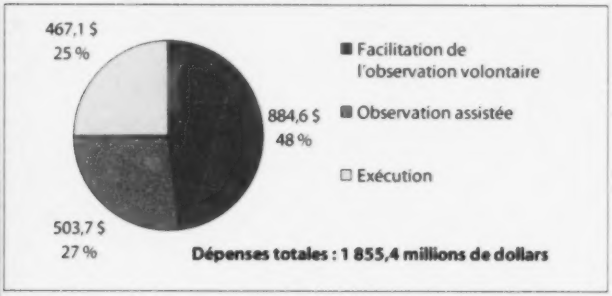
Tableau 12 : Total des ressources des Services fiscaux affectées au continuum de l'observation en 2001-2002 (en millions de dollars)



Remarque : Les pourcentages ci-dessus sont basés sur les meilleures estimations, de la part de la direction, des dépenses réelles du secteur pour les activités touchant le continuum de l'observation.

Faits saillants du rendement

La section suivante (qui commence à la page 1-42) présente la fiche de rendement détaillée des Services fiscaux. Cette fiche résume notre rendement, pour la période visée par le présent rapport, en regard des onze résultats attendus à l'appui de notre résultat escompté, à savoir : les Canadiens paient leur juste part d'impôts et de taxes, et l'assiette fiscale est protégée.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Les Canadiens paient leur juste part d'impôts et de taxes, et l'assiette fiscale est protégée.

Résultats attendus

1. La plupart des Canadiens et des entreprises participent au régime fiscal.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
■	■	▬

Rendement de l'année en cours : Nous continuons de percevoir l'essentiel des recettes fédérales (95 %) sans mener d'activités de vérification ou de recouvrement. Nous faisons des efforts considérables pour fournir des services de qualité et pour mettre sur pied des initiatives de sensibilisation afin d'encourager la participation au régime fiscal. Nos efforts sont appuyés par un solide fondement législatif, par la collaboration de plus d'un million d'employeurs qui font des retenues à la source et qui nous les versent, et par la collaboration de nos partenaires fédéraux, provinciaux et territoriaux. Le niveau d'observation est raisonnablement élevé au Canada. La plupart des Canadiens de plus de 18 ans (plus de 90 %) ont produit leur déclaration de revenus et payé leur impôt à temps. De même, la majorité des entreprises canadiennes assujetties à l'impôt ont produit leur déclaration de revenus et payé leur impôt à temps (plus de 90 %). En ce qui concerne la TPS/TVH*, la plupart des entreprises canadiennes connues se sont inscrites, le cas échéant, et ont produit leur déclaration au moment voulu (tableaux 1-1 et 1-2).

Changements intervenus : Selon nos plus récentes estimations, le niveau d'observation élevé en matière de production et de versement dont nous avons fait état en 2000-2001 s'est maintenu cette année. Le pourcentage des sociétés et des particuliers canadiens assujettis à l'impôt et aux taxes qui ont produit leurs déclarations et payé leur impôt et leurs taxes à temps est resté haut (plus de 90 %), et le nombre d'inscriptions à la TPS/TVH* a beaucoup augmenté : environ 120 000 entreprises se sont inscrites en 2001-2002. Près de 90 % des inscrits ont produit leur déclaration de TPS/TVH à temps (par rapport à 89 % l'année dernière).

* Les statistiques sur la TPS/TVH ne visent pas le Québec. Les entreprises résidant au Québec s'inscrivent auprès du ministère du Revenu du Québec, qui administre la TPS pour le compte de l'ADRC.

Critères de réussite : *Le niveau d'observation est aussi ou plus élevé qu'en 2000-2001 (le niveau d'observation de 2000-2001 a été revisé pour tenir compte de changements dans les méthodes utilisées et de l'instauration d'une mesure de l'observation de exigences en matière d'inscription à la TPS/TVH et de production de déclarations de TPS/TVH).*

2. Les contribuables reçoivent en temps voulu des services accessibles, fiables et équitables qui répondent à leurs besoins.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
■ ●	■ ●	▬

Dans l'ensemble

A. Prestation en temps voulu de services accessibles, fiables et équitables qui répondent aux besoins des clients

Rendement de l'année en cours : Un aspect fondamental du service à la clientèle consiste à fournir aux contribuables, **en temps voulu**, des renseignements **fiables** et **équitables** qui répondent à leurs besoins sur les modifications apportées à la loi. Nos services téléphoniques, nos services d'information électronique et nos publications fournissent des renseignements fiables qui aident les contribuables à connaître et à comprendre leurs obligations fiscales. Chaque année, nous procédons à un examen rigoureux, très structuré et rapide de plus de 900 de nos publications fiscales (formulaires et guides) pour nous assurer qu'elles tiennent compte des modifications législatives, qu'elles sont faciles à comprendre et qu'elles seront prêtes à temps pour l'expédition de nos envois en nombre, en janvier. D'après notre sondage annuel de 2001, 69 % des contribuables (comparativement à 67 % l'année dernière) trouvent que nos guides et nos documents sont clairs et faciles à comprendre. Cet élément est particulièrement pertinent en raison de l'instauration de l'impôt calculé sur le revenu (ICSR), une des initiatives majeures de l'ADRC au cours des deux dernières années. Cette année, nous avons réussi à communiquer et à mettre en œuvre la législation sur l'ICSR dans les sept autres provinces et territoires (sauf le Québec).

Pour accroître notre **accessibilité**, nous avons adopté une stratégie visant à faire en sorte que les clients aient moins besoin de nous téléphoner, grâce à des services d'information en direct et automatisés. L'année dernière, le nombre de demandes d'accès aux pages sur l'impôt et sur les taxes de notre site Web a presque doublé, passant à 32 millions, alors que le nombre d'appels téléphoniques a diminué d'environ 4 % (tableau 2-1). Malgré la légère diminution du nombre d'appels, les clients préfèrent encore nous téléphoner quand ils ont besoin d'aide. Nous avons atteint notre objectif de 90 à 95 % pour l'accessibilité (tableau 2-2). Même si cela signifie que la majorité des demandeurs ont été mis en attente, rien n'indique qu'ils ont été placés dans la file d'attente dès leur première tentative ou qu'ils ont parlé rapidement à un agent une fois qu'ils ont été mis en attente. Nous n'utilisons plus le nombre de tentatives des clients pour mesurer notre rendement. À notre avis, ce genre de mesure n'est plus très pertinent depuis l'arrivée de nouvelles technologies comme la recomposition automatique. Notre rendement a été quelque peu inférieur à notre norme de rendement interne, selon laquelle nous devons répondre à 80 % des appels dans les deux minutes suivant la mise en attente.

(suite à la page 1-46)

■ Résultats attendus atteints
● L'évaluation est fondée sur des données fiables.

Résultats attendus en grande partie atteints
L'évaluation est fondée sur des données assez fiables.

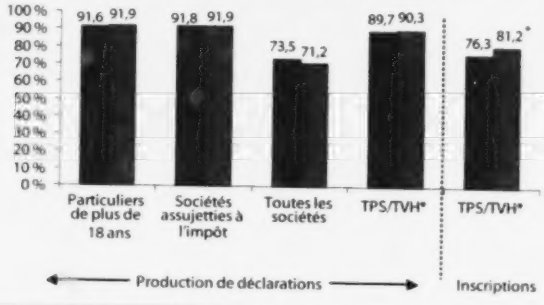
■ Résultats attendus non atteints
● L'évaluation est fondée sur des données peu fiables.

Rendement par secteur d'activité
Services fiscaux

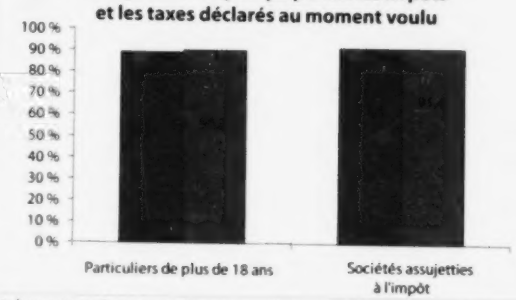
Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants du rendement

1-1 Pourcentage de déclarations et d'inscriptions



1-2 Pourcentage des sociétés et des particuliers assujettis à l'impôt qui paient les impôts et les taxes déclarés au moment voulu



Cette année encore, la plupart des particuliers canadiens de plus de 18 ans et des entreprises canadiennes assujetties à l'impôt ont produit leur déclaration de revenus et payé leur impôt à temps. En outre, plus de 80 % des entreprises canadiennes connues se sont inscrites à la TPS/TVH*, le cas échéant (le niveau d'observation en matière d'inscription est élevé, compte tenu du fait que les entreprises n'ont pas toutes à s'inscrire), et plus de 90 % des inscrits ont produit leurs déclarations à temps.

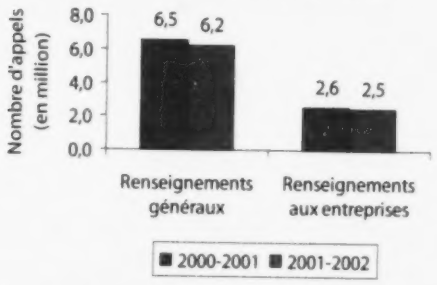
Légende
- Statistiques les plus récentes
- Année précedente

* Les statistiques sur la TPS ne visent pas le Québec. Les données des années antérieures ont été révisées en raison de changements dans la méthode utilisée.

Facteurs liés au rendement —
- Conditions économiques
- Normes sociales et attitudes par rapport au gouvernement et à la fiscalité
- Qualité des services offerts aux contribuables
- Perception de l'efficacité des activités d'exécution

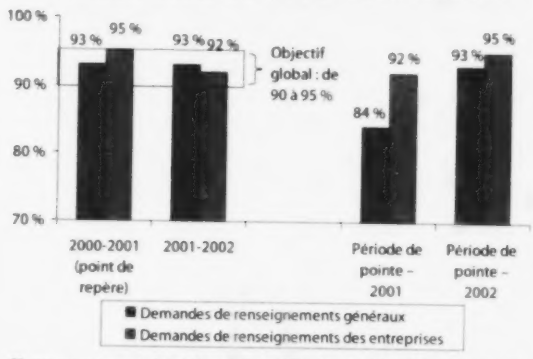
A. Prestation en temps voulu de services accessibles, fiables et équitables qui répondent aux besoins des clients

2-1 Changement dans le nombre de demandeurs uniques



En général, le nombre d'appels de demandeurs uniques a diminué d'environ 4 % alors que le nombre de visites au site Web a doublé, passant à quelque 32 millions. Bien que nous devions l'étudier de façon plus approfondie, cette tendance semble indiquer que la demande d'aide téléphonique est en baisse.

2-2 Facilité d'accès pour les demandeurs durant l'année et durant la période de production des déclarations



Nous avons considérablement amélioré la facilité d'accès pour les demandeurs durant les périodes de pointe et avons atteint notre objectif global pour l'exercice fiscal.

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente.

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants du rendement

Légende

Facteurs liés au rendement

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Les Canadiens paient leur juste part d'impôts et de taxes, et l'assiette fiscale est protégée.

Résultats attendus

2. **(suite)**
Les contribuables reçoivent en temps voulu des services accessibles, fiables et équitables qui répondent à leurs besoins.
(Aller à la page précédente pour voir l'évaluation globale)

A. Prestation en temps voulu de services accessibles, fiables et équitables qui répondent aux besoins des clients (suite)

Rendement de l'année en cours : Nous recourons à des sondages, à des normes de service et à des objectifs de rendement internes pour évaluer notre rendement global dans la prestation de services. D'après notre sondage annuel, le pourcentage estimé de clients qui trouvent que l'ADRC fait du bon ou du très bon travail dans le secteur de l'impôt est passé de 71 à 74 % de 2000 à 2001; nous remplissons donc notre critère de réussite pour ce qui est de **répondre** aux besoins de nos clients.

À l'heure actuelle, les 27 normes de service visant les services fiscaux sont axées sur la **rapidité d'exécution** et ne touchent pas tous les modes de prestation importants, comme les lignes d'aide téléphonique. Bien que nous n'ayons pas respecté toutes ces normes, nous avons atteint ou en grande partie atteint les plus importantes d'entre elles, en particulier celles qui portent sur le traitement des déclarations T1 et des déclarations de TPS/TVH (tableau 2-3 et annexe B – Rendement global par rapport aux normes de service – à la page 1-157).

Changements intervenus : D'après des estimations tirées de notre sondage annuel, la majorité des contribuables (69 %) continuent de trouver que nos guides et nos documents sont clairs et faciles à comprendre. Nous avons de nouveau réussi à communiquer et à mettre en œuvre des modifications législatives importantes dans les délais prévus. En bout de ligne, nous avons légèrement amélioré notre rendement par rapport à cinq de nos normes de service. Toutefois, notre rendement a diminué par rapport à quatre normes de service (tableau 2-4). En ce qui concerne les demandes de renseignements téléphoniques, nous avons considérablement amélioré la facilité d'accès pour les demandeurs durant les périodes de pointe. La diminution de 4 % du nombre d'appels découle peut-être, en partie, du fait que certaines initiatives ponctuelles du gouvernement, en cours en 2000-2001, ont pris fin cette année. Toutefois, cette diminution signifie peut-être aussi que, grâce à nos nouveaux modes de prestation de services, les clients commencent à avoir moins besoin de nous téléphoner. Nous surveillerons les tendances au cours des prochaines années pour mieux comprendre l'incidence de ces nouveaux modes de prestation sur le nombre d'appels que nous recevons. Par ailleurs, d'après le programme d'assurance de la qualité dont nous nous servons pour évaluer la fiabilité de nos services téléphoniques, le taux d'exactitude des agents est semblable à ce qu'il était l'année dernière.

Critères de réussite : *En ce qui concerne la satisfaction des clients, les résultats que nous obtenons dans le sondage annuel sont aussi ou plus élevés que nos points de repère de 2000-2001. Nous atteignons ou dépassons nos normes de service et nos normes de rendement internes, surtout les plus importantes. Les modifications législatives sont efficacement communiquées et elles sont mises en œuvre en temps voulu. Moins de contribuables appellent et ceux-ci recourent davantage à nos services électroniques.*

B. Équité

Rendement de l'année en cours : L'ADRC s'efforce de percevoir le bon montant d'impôt et de taxes – ni trop, ni trop peu. Ainsi, nous avons remboursé près de 58 millions de dollars à environ 216 000 particuliers qui avaient sous-estimé le montant d'impôt retenu à la source par leur employeur. À l'appui de l'équité, environ 245 millions de dollars en intérêts et en pénalités ont fait l'objet d'une annulation ou d'une renonciation en raison de circonstances atténuantes visées par la loi, comme les difficultés financières. Nous avons respecté la norme de service pour le traitement des demandes d'annulation et de renonciation. Nous avons procédé à l'examen de notre registre d'équité, qui fait le suivi des demandes et des décisions liées à l'annulation d'intérêts et de pénalités, mais nous n'avons pas encore de programme national de surveillance systématique de l'équité qui permettrait d'assurer une plus grande uniformité dans le traitement. Parmi les mesures que nous avons prises pour faire en sorte que les clients soient tous traités de la même façon, nous avons fourni à nos agents des lignes directrices et des outils, appuyés par un comité de l'équité dans la plupart des bureaux des services fiscaux. Guidés par le programme des appels, nous étudions des options en vue d'établir un processus coordonné de surveillance pour toute l'Agence et de mettre en place un registre d'équité plus complet. De plus, nous avons fourni 307 décisions et 2 735 interprétations (par écrit et par téléphone) sur des questions d'impôt et 3 724 décisions et interprétations sur des questions de TPS/TVH, pour donner à nos clients une plus grande certitude quant à l'application des lois fiscales. Cependant, nous n'avons pas respecté la norme de service qui porte sur la rapidité du traitement des demandes présentées dans le cadre de notre programme des décisions.

Changements intervenus : Les sommes ayant fait l'objet d'annulations ou de renonciations ont augmenté d'environ 32 % (passant d'environ 185 millions de dollars à environ 245 millions de dollars – tableau 2-5). Le nombre de décisions et d'interprétations fournies aux clients est resté sensiblement le même. Nous avons traité les demandes de décisions anticipées moins rapidement qu'en 2000-2001, principalement en raison de l'accroissement de la complexité des cas et de la nécessité de former nos nouveaux employés.

Critères de réussite : *Nous atteignons ou dépassons nos normes de service et nous respectons les engagements que nous avons pris dans le plan d'amélioration du rendement de l'année dernière.*

Résultats attendus atteints
L'évaluation est fondée sur des données fiables.

Résultats attendus en grande partie atteints
L'évaluation est fondée sur des données assez fiables.

Résultats attendus non atteints
L'évaluation est fondée sur des données peu fiables.

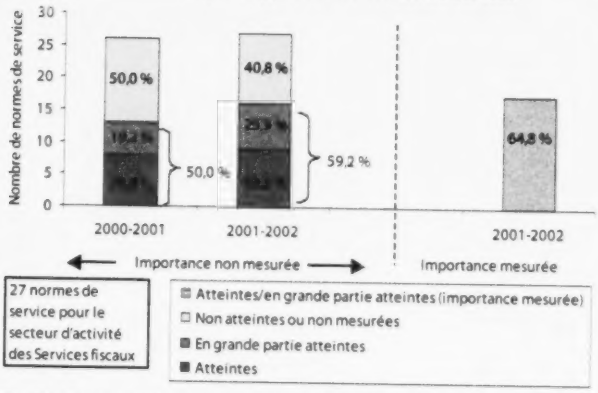
Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants du rendement

A. Prestation en temps voulu de services accessibles, fiables et équitables qui répondent aux besoins des clients (suite)

2-3

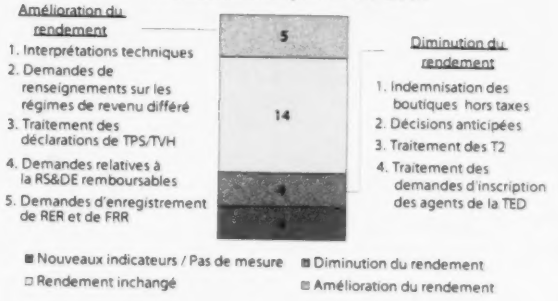
Rendement par rapport aux normes de service



En 2001-2002, nous avons atteint ou en grande partie atteint 59,2 % de nos normes de service, comparativement à 50,0 % l'année dernière.

2-4

Normes de service – Changements dans le rendement depuis 2000-2001



Dans l'ensemble, nous avons légèrement amélioré notre rendement par rapport aux normes de service (annexe B, page 1-135). Nous n'avons pas encore élargi la portée de ces normes, qui ne visent donc pour le moment que la rapidité d'exécution.

B. Équité

2-5

Indicateurs de l'équité

- Nous avons accordé 58 millions de dollars en **redressements avantageux** à environ 216 000 particuliers qui ont sous-estimé par erreur le montant des retenues à la source faites par leur employeur. Les redressements avantageux seront étendus à d'autres types d'erreurs une fois que l'initiative de restructuration du rapprochement aura été mise en oeuvre, en 2004-2005.
- Environ 245 millions de dollars **en pénalités et en intérêts** dus par 1,9 million de contribuables **ont fait l'objet d'une annulation ou d'une renonciation** en raison de circonstances atténuantes visées par la loi. En 2000-2001, environ 185 millions de dollars avaient fait l'objet d'une annulation ou d'une renonciation; il s'agit donc d'une augmentation d'à peu près 60 millions de dollars.
- Nous avons franchi la première étape de l'établissement d'un programme de surveillance systématique de l'équité en procédant à l'examen du **registre d'équité** (qui fait le suivi des demandes et des décisions liées à l'annulation d'intérêts et de pénalités).
- Nous avons fourni 6 766 **décisions** et **interprétations** sur des questions d'impôt et de TPS/TVH pour donner à nos clients une plus grande certitude quant à l'application des lois fiscales.

Facteurs liés au rendement—

- Modifications apportées aux lois fédérales, provinciales et territoriales
- Complexité des changements législatifs
- Changements démographiques / Politique d'immigration
- Attentes des clients quant à la prestation de services

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Faits saillants du rendement

indicateurs de l'equite

redressements avantageux

en penalites et en interets

ou d'une renonciation

registre d'equite

decisions interpretations

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Les Canadiens paient leur juste part d'impôts et de taxes, et l'assiette fiscale est protégée.

Résultats attendus

5. **Le traitement des déclarations est exact, opportun et efficient.**

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
●	●	↑

Rendement de l'année en cours : Nous avons atteint ou en grande partie atteint nos normes de service visant la rapidité du traitement dans toutes les grandes catégories de déclarations de revenus, sauf deux (déclarations T2 des sociétés et déclarations T3 des fiducies – voir les tableaux 5-5 et 5-6), tout en maintenant un degré élevé d'exactitude. Dans le cas des déclarations T1 des particuliers, nous avons dépassé nos normes en traitant 13,9 millions de déclarations produites sur papier dans une moyenne de moins de quatre semaines, et 8,9 millions de déclarations produites par voie électronique dans une moyenne de moins de deux semaines. Notre sondage annuel nous a permis de constater que 85 % des contribuables sont plutôt ou très satisfaits des délais dans lesquels ils ont reçu leur avis de cotisation ou leur remboursement.

Pour ce qui est des déclarations des sociétés, nous avons eu des problèmes inattendus par suite de la mise en place de notre nouveau système de traitement des déclarations des sociétés. Nous avons donc été confrontés à un défi de taille cette année, soit de réduire l'énorme arriéré de déclarations T2 reçues en 2000-2001. Nous avons relevé le défi en faisant passer le nombre de déclarations à l'inventaire de 342 000 au début de l'année à 55 000 à la fin de l'année (tableau 5-2). Comme nous avons affecté un grand nombre de nos ressources à l'élimination de l'arriéré, nous n'avons pas été en mesure de respecter nos normes révisées pour le traitement des déclarations T2 (tableau 5-5). Cependant, nous avons établi les bases nécessaires pour traiter les déclarations plus rapidement. En effet, nous avons réussi à améliorer considérablement nos délais de traitement à la fin de l'exercice, mais pas assez pour que nous puissions respecter notre norme de service. Après une année entière d'expérience et compte tenu de la complexité de la charge de travail, nous avons revisé la norme de service que nous avions établie pour le nouveau système avant sa mise en service. Selon la norme révisée, nous devons traiter 75 % des déclarations en 56 jours et 90 % des déclarations en 90 jours.

Deux des éléments importants de notre stratégie de traitement consistent à faire en sorte que davantage de particuliers optent pour la production électronique des déclarations et à étendre les options de production électronique à nos autres groupes de clients. La production électronique des déclarations élimine non seulement les coûts et les erreurs associés au traitement des déclarations sur papier, mais elle contribue aussi à accélérer considérablement le traitement des déclarations. Bien que nous soyons conscients que le taux d'utilisation de nos services électroniques dépend de la qualité des services en question et de l'attitude des gens par rapport aux opérations sur Internet, nous prenons les dispositions nécessaires pour être en mesure de traiter par voie électronique 75 % des déclarations des particuliers au cours des prochaines années.

Changements intervenus : Nous avons eu un meilleur rendement que l'année dernière, puisque nous avons traité 99,8 % de toutes les déclarations produites à temps avant la mi-juin. Par ailleurs, nous avons traité les déclarations de TPS/TVH plus rapidement qu'en 2000-2001 et nous nous rapprochons de notre norme de service (tableau 5-4). Notre rendement pour la rapidité du traitement des déclarations T5 des fiducies est passé de 62 % l'année dernière à 46 % cette année (tableau 5-6). Nous apportons diverses améliorations à notre système de traitement des déclarations T5 pour simplifier nos processus, ce qui nous permettra d'accélérer nos délais de traitement au cours des prochaines années. La production électronique des déclarations a continué de gagner en popularité cette année : 89 % des déclarations T1 ont été produites par voie électronique, comparativement à un total révisé de 85,0 % pour l'année précédente (tableau 5-1).

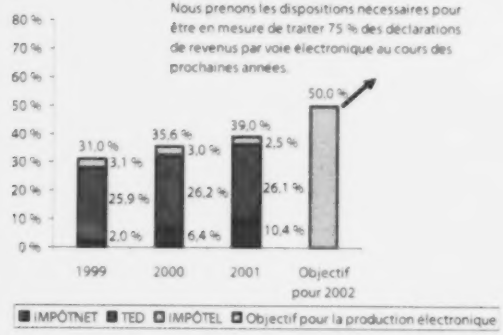
Critères de réussite : *Nous atteignons ou dépassons nos normes de service et nos normes de rendement internes pour les délais de traitement, tout en maintenant un taux élevé d'exactitude. Les contribuables recourent davantage à nos options de production électronique, ce qui fait que le traitement est plus rapide, plus exact et plus efficient.*

■ ● Résultats attendus atteints — L'évaluation est fondée sur des données fiables.
■ ● Résultats attendus en grande partie atteints — L'évaluation est fondée sur des données assez fiables.
■ ● Résultats attendus non atteints — L'évaluation est fondée sur des données peu fiables.

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

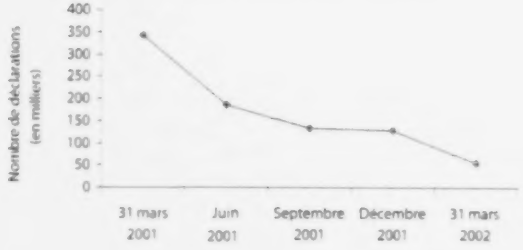
Faits saillants du rendement

3-1 Déclarations T1 – Tendances dans les méthodes de production électronique



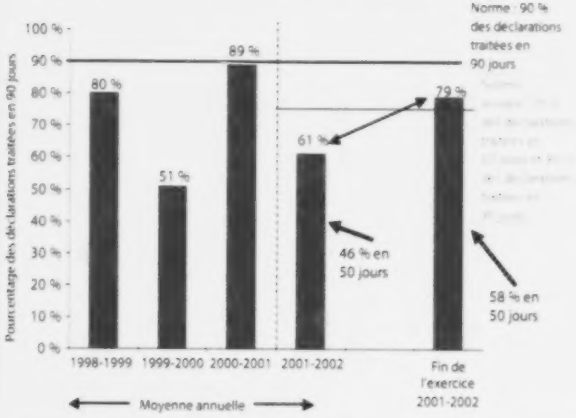
La production électronique continue de gagner en popularité, et notre objectif est de faire en sorte que la plupart des déclarations soient produites par voie électronique au cours des prochaines années.

3-2 Déclarations de revenus des sociétés – Évolution de l'inventaire en 2001-2002



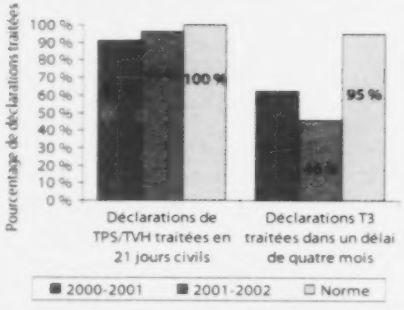
Nous avons considérablement réduit le nombre de déclarations T2 à l'inventaire : il est passé de 342 061 déclarations au 31 mars 2001 à 55 616 déclarations au 31 mars 2002.

3-3 Traitement des déclarations T2 – Rendement par rapport aux normes de service



En réduisant considérablement l'arriéré de déclarations T2, nous avons réussi à améliorer notre rendement vers la fin de l'exercice. Avec la mise en oeuvre de la transmission par Internet des déclarations des sociétés, nous prévoyons que nous arriverons à traiter les déclarations plus rapidement en 2002-2003. À la lumière de notre expérience et de nos hypothèses révisées, nous avons modifié notre norme de service un an après sa mise en oeuvre.

3-4 Délais de traitement des déclarations T3 et des déclarations de TPS/TVH par rapport aux normes de service



La rapidité du traitement des déclarations de TPS/TVH a augmenté, et nous nous rapprochons de notre norme de service. Cependant, notre rendement dans le traitement des T3 a diminué, et nous sommes loin d'avoir atteint notre norme de service.

Facteurs liés au rendement —

- Modifications législatives
- Taille et composition de la population des contribuables
- Nouvelles technologies
- Utilisation des options de production électronique

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente.

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Pour obtenir d'autres renseignements sur le rendement : www.edrl.gc.ca/rapportannuel

Faits saillants du rendement

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Les Canadiens paient leur juste part d'impôts et de taxes, et l'assiette fiscale est protégée.

Résultats attendus

4. Les arriérés de la dette fiscale sont conformes au niveau cible.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
●	●	↑

Rendement de l'année en cours : Le rôle principal de notre programme des comptes clients est de veiller à ce que les taxes et les impôts établis, de même que les sommes perceptibles, soient payés à temps. Le recouvrement des comptes clients en souffrance est une partie essentielle du continuum de l'observation. Nos objectifs sont d'empêcher l'augmentation de la valeur des comptes clients et de proportionner cette valeur à nos recettes brutes. L'ADRC a obtenu des ressources supplémentaires du Parlement et elle met en œuvre diverses stratégies pour s'occuper de l'augmentation des arrivages annuels de comptes clients et de l'ancienneté de ces comptes.

À la fin de mars 2002, la valeur totale des comptes clients était de 16 milliards de dollars, comparativement à 13,9 milliards de dollars l'année précédente (tableau 4-2). Grâce à des ressources additionnelles et à une meilleure exécution de programme, nous avons réussi à ramener la valeur des comptes clients à un niveau qui aurait autrement été plus élevé. Notre principale réalisation en 2001-2002 a été de dépasser de 1,0 milliard de dollars l'engagement de recouvrer 7,8 milliards de dollars que nous avions pris envers le gouvernement du Canada (tableau 4-1). Par ailleurs, nous avons fait des progrès pour réduire l'ancienneté des comptes clients dont s'occupent les bureaux des services fiscaux (BSF); ces comptes représentent environ 75 % de tous les comptes clients et sont ceux qui sont le plus difficiles à recouvrer. En particulier, la valeur des comptes à l'inventaire des BSF depuis moins d'un an a augmenté de 2 %, et la valeur des comptes à l'inventaire depuis plus de cinq ans a perdu autant de points de pourcentage (tableau 4-4).

Notre défi le plus important consiste à réduire l'écart entre notre production annuelle (règlement des comptes au moyen de recouvrements, radiation de créances irrécouvrables et autres redressements) et l'augmentation soutenue des arrivages annuels de nouvelles dettes. Même si notre rendement annuel continue de s'améliorer dans le secteur des recouvrements, nous n'avons pas pu suivre la cadence des arrivages, et le ratio des comptes en souffrance aux recettes brutes a continué à se détériorer — il est passé de 4,7 % en 2000-2001 à 5,3 % en 2001-2002. Ce ratio ne sert pas de cible de rendement à l'Agence, mais il constitue néanmoins un indicateur important du rendement global du programme des comptes clients. Nous avons lancé une initiative d'envergure visant à améliorer et à moderniser nos systèmes, nos méthodes et nos mécanismes d'exécution de programme (p. ex. la nationalisation de la charge de travail des recouvrements) pour augmenter notre rendement et pour venir à bout de nos charges de travail toujours plus importantes.

L'ADRC utilise une gamme d'indicateurs de rendement autres que le ratio mentionné ci-dessus pour gérer son programme des comptes clients, notamment l'ancienneté des comptes, les sommes recouvrées, le ratio production-arrivages, les radiations, les frais associés au recouvrement de 1 000 $ et la production par équivalent temps plein. La décision du gouvernement fédéral de passer de la comptabilité de caisse à la comptabilité d'exercice nous obligera à faire des ajustements pour faire ressortir la valeur réalisable de nos comptes clients et aura une incidence sur le calcul du ratio des comptes clients en souffrance aux recettes brutes.

Changements intervenus : Même si notre production a beaucoup augmenté cette année (tableau 4-3), nous n'avons pas pu soutenir le rythme croissant des arrivages. Le coût de règlement par tranche de 1 000 $ est passé de 18 à 17 $, grâce à la productivité accrue des agents de recouvrement. En général, le pourcentage des recouvrements par rapport aux recettes brutes est passé de 2,7 à 3,3 %. Par ailleurs, nous avons radié environ 1 milliard de dollars de créances irrécouvrables, comme nous l'avons fait l'année dernière. Dans l'ensemble, nous jugeons que nous avons eu un meilleur rendement qu'en 2000-2001, principalement en raison des excellents résultats que nous avons obtenus dans le secteur des recouvrements.

Critères de réussite : *Les recouvrements que nous faisons comblent ou dépassent les attentes du gouvernement fédéral en matière de financement supplémentaire. Le nombre de comptes clients à l'inventaire des BSF depuis longtemps diminue. Les sommes générées par notre production correspondent ou sont supérieures au montant total des nouvelles dettes. Le ratio des comptes clients en souffrance aux recettes brutes est stabilisé (pour empêcher qu'il se détériore davantage).*

■ Résultats attendus atteints
● L'évaluation est fondée sur des données fiables.

■ Résultats attendus en grande partie atteints
L'évaluation est fondée sur des données assez fiables.

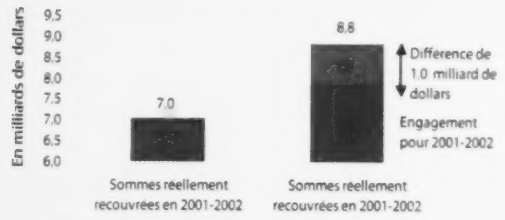
■ Résultats attendus non atteints
● L'évaluation est fondée sur des données peu fiables.

Rendement par secteur d'activité
Services fiscaux

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

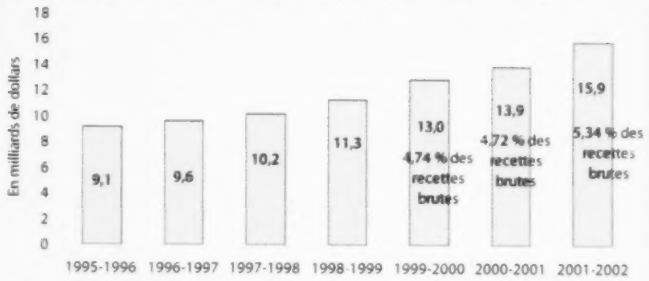
Faits saillants du rendement

4-1 Sommes recouvrées par les bureaux des services fiscaux (en milliards de dollars)



Grâce aux ressources supplémentaires qui nous ont été octroyées (quelque 420 équivalents temps plein), nous avons recouvré 1,9 milliard de dollars de plus que l'année dernière et avons dépassé de plus de 1,0 milliard de dollars notre objectif de recouvrement.

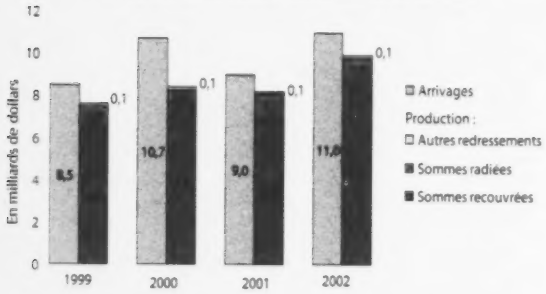
4-2 Évolution des comptes clients (en milliards de dollars)*



* Pour les années antérieures, le pourcentage des comptes clients par rapport aux recettes brutes a été révisé d'après les données des Comptes publics.

La valeur des comptes clients a augmenté de façon soutenue bien que notre production ait aussi augmenté. Le pourcentage des comptes clients par rapport aux recettes brutes est passé de 4,74 % et 4,72 % au cours des dernières années à 5,34 % en 2001-2002.

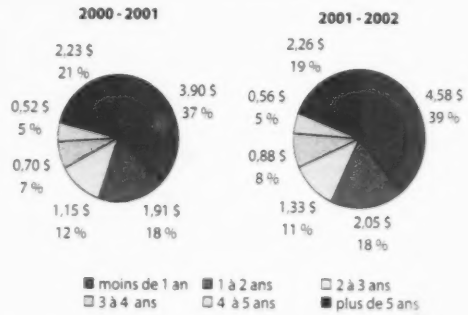
4-3 Activités de recouvrement des bureaux des services fiscaux – Arrivages et production* (en milliards de dollars)



Malgré l'augmentation considérable des recouvrements (tableau 4-1), l'arrivage de nouvelles dettes a continué de dépasser notre production par rapport aux comptes impayés existants. Il en est ainsi, d'une part, parce que nous avons dû traiter un nombre inhabituellement élevé de déclarations des sociétés de 2000-2001, et, d'autre part, parce que les activités de mise à exécution des exigences en matière de déclaration du programme des non-déclarants et des non-inscrits ont été plus efficaces. L'écart constant entre les arrivages et la production contribue à l'augmentation de la valeur des comptes clients.

* Production = sommes recouvrées, sommes radiées et autres redressements

4-4 Valeur des comptes clients des bureaux des services fiscaux* selon leur ancienneté (en milliards de dollars)



La valeur des comptes clients à l'inventaire des BSF depuis plus de cinq ans a baissé de 2 %, et la valeur des comptes à l'inventaire depuis moins d'un an a augmenté d'autant de points de pourcentage. Nous utiliserons les fonds supplémentaires qui nous seront accordés au cours des trois prochaines années pour réduire la valeur des comptes à l'inventaire depuis longtemps.

* L'inventaire des BSF n'englobe pas les comptes présentant peu de risques, qui sont traités par le Centre d'appels pour les recouvrements.

Facteurs liés au rendement —

- Conditions économiques
- Normes sociales et attitudes par rapport au gouvernement et à la fiscalité
- Disponibilité de ressources compétentes

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente

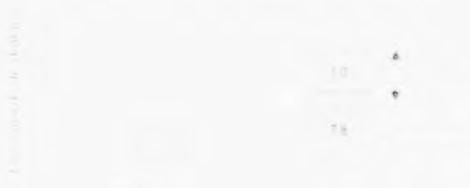
Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants du rendement

Sommes recouvrées par les bureaux des services fiscaux (en milliards de dollars)



Grâce aux ressources supplémentaires qui nous ont été octroyées (quelque 420 équivalents temps plein), nous avons recouvré 1,0 milliard de dollars de plus que l'année dernière et avons dépassé de plus de 1,0 milliard de dollars notre objectif de recouvrement.

Évolution des comptes clients (en milliards de dollars)

La valeur des comptes clients a augmenté de façon constante, [illegible] augmenté. Le pourcentage des comptes clients qui passent aux créances douteuses est passé de 7,8 % et 8,7 % au cours des dernières années à 9,4 % en 2001-2002.

Activités de recouvrement des bureaux des services fiscaux (Arrivages et production) (en milliards de dollars)

Malgré l'augmentation considérable des recouvrements (tableau 4-1), l'arrivage de nouvelles dettes a continué de dépasser notre production par rapport aux comptes impayés existants. Il en est ainsi, d'une part, parce que nous avons dû traiter un nombre inhabituellement élevé de déclarations des sociétés de 2000-2001 et, d'autre part, parce que les activités de mise à exécution des exigences en matière de déclaration du programme des non-déclarants et des non-inscrits ont été plus efficaces. L'écart constant entre les arrivages et la production contribue à l'augmentation de la valeur des comptes clients.

Âge des comptes clients des bureaux des services fiscaux selon leur ancienneté (en milliards de dollars)

La valeur des comptes clients à l'inventaire des BSF depuis plus de cinq ans a baissé de 2 [illegible] et la valeur des comptes à l'inventaire depuis moins d'un an a augmenté d'autant de points de pourcentage. Nous utiliserons les fonds supplémentaires qui nous seront accordés au cours des trois prochaines années pour réduire la valeur des comptes à l'inventaire depuis longtemps.

Facteurs liés au rendement —

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Les Canadiens paient leur juste part d'impôts et de taxes, et l'assiette fiscale est protégée.

Résultats attendus

5. Nous prenons les mesures nécessaires pour comprendre les comportements relatifs à l'observation en vue de minimiser l'inobservation.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
■	■	▲

Rendement de l'année en cours : La tâche qui consiste à mesurer le risque d'inobservation et à en comprendre les causes sous-jacentes est à la fois extrêmement difficile et très importante pour les administrations fiscales du monde entier. Pour approfondir notre compréhension des questions touchant l'observation, nous avons établi un cadre initial de mesure de l'observation. Le cadre, qui repose sur une gamme complète d'indicateurs de l'observation (tableau 5-1), nous permettra d'adopter une méthode structurée de mesure des risques en matière d'observation. Selon notre expérience, les entreprises sont le groupe de clients qui font le plus preuve d'inobservation. Notre système national d'évaluation des risques nous donne une estimation générale du pourcentage des comptes clients qui présentent un risque important d'inobservation (tableau 5-2). D'après nos programmes de validation aléatoire des déclarations de revenus des particuliers, le niveau d'observation est relativement élevé (92,8 %) pour les principaux éléments de déduction et de crédit examinés. De plus, notre programme de rapprochement T1 nous a permis de constater que le niveau d'observation est élevé pour les éléments de revenu et de déduction (p. ex. salaires et traitements) fournis par des tiers. Même si nos systèmes d'évaluation du risque actuels ne portent pas sur toutes les questions touchant l'observation en matière de production, notre évaluation qualitative, qui est fondée sur notre expérience et orientée par les preuves et les estimations disponibles, nous a permis de déterminer que le niveau d'inobservation demeure relativement faible.

Changements intervenus : Nous prévoyons que le cadre initial que nous avons élaboré pour pouvoir mesurer l'observation de façon plus systématique et exhaustive contribuera à améliorer notre compréhension de l'observation et à renforcer notre capacité d'évaluer le risque en matière d'observation. Nous avons établi un plan d'action pour la mise en œuvre de notre nouveau cadre de mesure de l'observation qui devrait débuter en 2002-2003. Néanmoins, le pourcentage estimé de comptes d'entreprises présentant un risque élevé d'inobservation n'est pas très différent des pourcentages de référence de 2000-2001 (tableau 5-2). Le taux d'inobservation global pour les éléments d'impôt assujettis à un examen aléatoire dans le cadre de notre programme de validation T1 est demeuré stable au cours des dernières années.

Critères de réussite : *Nous nous empressons de faire des analyses et de produire des rapports sur les comportements relatifs à l'observation pour faciliter l'élaboration, le perfectionnement et le ciblage de programmes visant l'observation.*

6. La répartition des ressources d'exécution est guidée par le risque.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
●	●	■

Rendement de l'année en cours : L'ADRC vise à concentrer la plus grande partie de ses activités d'examen et d'exécution sur les secteurs les plus à risque (tableau 6-2). Cette stratégie assure un régime fiscal plus équitable, permet de recouvrer des recettes plus importantes et allège le fardeau des contribuables qui observent la loi. Nous estimons que les efforts de ciblage que nous avons déployés dans le cadre d'activités d'examen et d'exécution visant à régler des questions d'observation clés ont été efficaces. D'après notre analyse, les programmes de rapprochement, de validation et de vérification de l'ADRC réussissent généralement bien à repérer les déclarations présentant un risque élevé aux fins de la vérification et de l'exécution. Par exemple, les déclarations de revenus des particuliers ciblées pour une validation d'éléments de déduction et de crédit choisis dans le cadre de notre programme de revue du traitement génèrent un redressement moyen et un taux de redressement beaucoup plus importants que celles qui sont choisies au hasard (tableau 6-1). Nos programmes de vérification sont soutenus par de bons systèmes informatisés d'évaluation du risque. Nous devons encore améliorer notre processus pour être mieux en mesure d'affecter des ressources à nos activités d'examen et de recouvrement en fonction du risque. Pour améliorer nos efforts d'affectation de ressources à l'observation, nous continuons de perfectionner nos systèmes, dont le Système intégré de mesure et d'évaluation de l'observation (COMPAS), qui nous permet d'analyser de nombreux risques liés à l'observation en fonction du secteur d'activité, de la zone géographique et d'autres facteurs statistiques ou démographiques.

Changements intervenus : Grâce aux efforts renouvelés que nous avons accomplis pour obtenir des déclarations des sociétés et pour repérer les non-déclarants et les non-inscrits, le nombre d'inscriptions à la TPS/TVH et de déclarations de revenus que nous avons obtenues a beaucoup augmenté (16,5 %) : il est passé de 555 789 en 2000-2001 à 647 170 en 2001-2002 (tableau 6-3). Les activités de ciblage que nous accomplissons dans le cadre de nos programmes de validation sont demeurées efficaces (tableau 6-1).

Critères de réussite : *Nos programmes de rapprochement de renseignements nous permettent de repérer efficacement les écarts entre les montants indiqués dans les déclarations de revenus et ceux fournis par des tiers. Une comparaison des activités aléatoires et ciblées liées à l'observation démontre que nos activités de ciblage sont efficaces.*

■ Résultats attendus atteints
● L'évaluation est fondée sur des données fiables.

Résultats attendus en grande partie atteints
L'évaluation est fondée sur des données assez fiables.

■ Résultats attendus non atteints
● L'évaluation est fondée sur des données peu fiables.

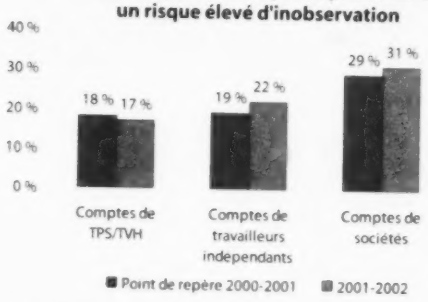
Rendement par secteur d'activité
Services fiscaux

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants du rendement

Notre gamme d'indicateurs de l'observation comprendra ce qui suit :	
1. Macro-indicateurs	Repérer les tendances en matière d'observation en comparant les données de l'ADRC à des données socioéconomiques pertinentes.
2. Estimation du niveau d'inobservation	Estimer le niveau d'inobservation de segments de la population, qui seront choisis d'après les résultats de vérifications aléatoires du niveau d'observation.
3. Analyse des facteurs de risque	Surveiller les tendances en matière d'inobservation en analysant les changements annuels dans les profils d'évaluation du risque.
4. Opinion publique	Réaliser des sondages périodiques pour comprendre l'attitude du public à l'égard de l'observation et pour déterminer dans quelle mesure les clients sont satisfaits du rendement de l'ADRC.
5. Évaluation des résultats	Évaluer les résultats des stratégies et des initiatives de programme au moyen de diverses méthodes de recherche qualitative et quantitative.

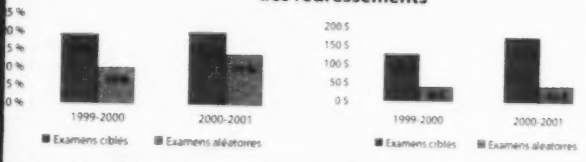
C-2 **Estimation générale du pourcentage des comptes d'entreprises présentant un risque élevé d'inobservation**



Les déclarations de revenus des sociétés ont tendance à présenter des risques d'inobservation relativement élevés, mais les risques sont demeurés stables par rapport à 2000-2001.

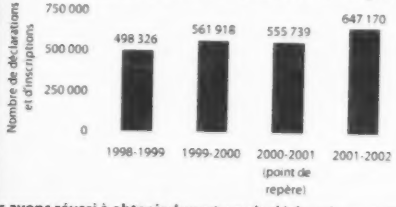
Facteurs liés au rendement —
- Changements dans le milieu de l'observation
- Information fournie par des tiers
- Opinion du public sur l'observation et sur l'exécution

Examens ciblés et aléatoires réalisés dans le cadre du programme de rapprochement T1 – Taux de redressement et montant moyen des redressements



es activités de ciblage que nous effectuons dans le cadre de nos programmes de idation sont toujours efficaces. Les déclarations ciblées continuent de générer un ux de redressement et un redressement moyen plus élevés que les déclarations sélectionnées aléatoirement.

Non-déclarants et non-inscrits – Nombre de déclarations et d'inscriptions



s avons réussi à obtenir davantage de déclarations et d'inscriptions ce au programme des non-déclarants et des non-inscrits.

C-2 **Pas d'empiètement répartition du risque au sein des programmes de vérification et d'examen**

- Les déclarations qui présentent un risque élevé selon notre système d'évaluation du risque sont plus susceptibles d'être assujetties à une vérification que les déclarations présentant un risque faible.
- D'après les résultats de nos vérifications, les déclarations présentant un risque élevé donnent généralement lieu à des redressements et à des taux de redressement plus importants que celles qui présentent un risque faible.
- Grâce aux améliorations que nous avons apportées à nos activités de ciblage des non-déclarants et des non-inscrits, nous avons obtenu un nombre bien plus important de déclarations de revenus et d'inscriptions à la TPS/TVH.
- Par rapport à l'année dernière, nous avons mené plus de enquêtes sur les dossiers relatifs aux produits de la criminalité et avons renvoyé davantage de cas au ministère de la Justice en vue de poursuites.

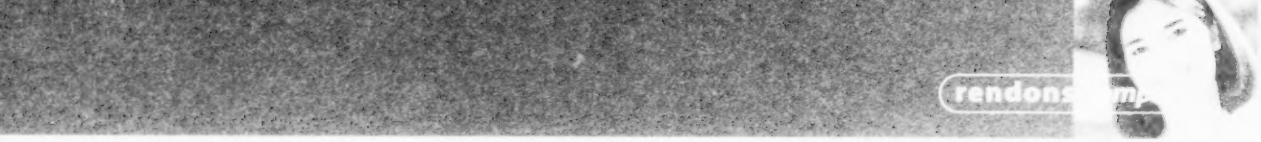
Facteurs liés au rendement —
- Tendances en matière d'observation
- Qualité des systèmes d'évaluation du risque
- Expérience des employés de vérification et d'examen

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.



Faits saillants du rendement

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Les Canadiens paient leur juste part d'impôts et de taxes, et l'assiette fiscale est protégée.

Résultats attendus

7. L'ADRC demande activement les dispositions législatives nécessaires pour simplifier la fiscalité et réduire le plus possible les erreurs de déclaration et l'inobservation involontaire.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
■	■	▬

Rendement de l'année en cours : Nous travaillons de près avec les ministères de la Justice et des Finances afin de nous assurer qu'existe effectivement un pouvoir législatif qui permette de réaliser les objectifs du gouvernement, c'est-à-dire assurer l'équité du régime fiscal et promouvoir l'observation volontaire. Ce travail exige une évaluation permanente de l'efficacité de notre cadre législatif pour faire en sorte qu'il réagisse adéquatement aux nouvelles questions ayant une incidence sur l'observation. Nous jugeons que nous avons répondu à cette attente en apportant notre contribution à diverses nouvelles mesures législatives qui ont donné lieu à la recommandation et à la mise en œuvre de modifications législatives (tableau 7-1).

Changements intervenus : En 2001-2002, nous avons contribué à l'élaboration de mesures fiscales sur le tabac, à la mise en place du droit pour la sécurité des passagers du transport aérien et à l'établissement de mesures budgétaires touchant notamment les frais d'outillage des apprentis mécaniciens de véhicules automobiles, l'aide au paiement des frais de scolarité pour la formation de base des adultes, le crédit d'impôt pour études, le transfert des biens utilisés sur une terre à bois aménagée, les dons de titres cotés en bourse à des organismes de bienfaisance, l'assouplissement du crédit pour TPS/TVH, les sociétés de personnes en commandite admissibles, les campements temporaires de travailleurs de la construction et le report des acomptes provisionnels d'impôt pour les petites entreprises. Des améliorations ont aussi été apportées au *Règlement sur le Régime de pensions du Canada* et au *Règlement sur la rémunération assurable et la perception des cotisations* pour en faciliter l'application et pour qu'il ne soit plus nécessaire de les modifier chaque année. L'ADRC a joué un rôle clé dans la réponse du gouvernement aux attentats du 11 septembre : elle a participé à l'établissement des nouvelles responsabilités prévues par la *Loi sur l'enregistrement des organismes de bienfaisance (renseignements de sécurité)* et, plus tard, à leur mise en œuvre. Nous disposons donc maintenant du cadre législatif nécessaire pour utiliser et protéger les renseignements classifiés pouvant rattacher un organisme de bienfaisance à des groupes terroristes.

Critères de réussite : *Nous repérons rapidement les questions qui se présentent et nous recommandons des modifications législatives aux ministères des Finances et de la Justice pour qu'ils les portent à l'attention du gouvernement.*

8. Le personnel a recours aux programmes appropriés et les exécute efficacement.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
■ ●	■ ●	▬

Rendement de l'année en cours : En plus de fournir des services de qualité, nous estimons que nous exécutons une combinaison appropriée de programmes pour protéger l'assiette fiscale, tout en encourageant les contribuables à observer la loi (tableau 8-2). L'incidence fiscale de nos programmes (tableau 8-1) a été d'environ 6,5 milliards de dollars, ce qui dépasse l'engagement de recouvrer 6,2 milliards de dollars que nous avions pris envers le gouvernement du Canada (soit une augmentation de 4,8 %). Nous estimons qu'environ 16 % de ces 6,5 milliards de dollars feront l'objet d'un appel et que 6 % de ce montant seront irrécouvrables, ce qui fait que l'incidence fiscale nette de nos programmes se chiffre à peu près à 5 milliards de dollars. En outre, notre programme des enquêtes criminelles, qui renvoie les cas d'inobservation les plus flagrants (p. ex. fraude et participation à l'économie clandestine) en vue de poursuites, demeure efficace : 351 enquêtes touchant les douanes, l'impôt et les taxes ont été renvoyées cette année, contre 312 l'année dernière.

Pour prendre des mesures d'exécution pondérées, nous disposons de mécanismes qui promeuvent la transparence et nous renseignons nos clients sur la portée de nos activités. Voici des exemples d'outils qui favorisent le traitement juste et équitable de nos clients : les protocoles de vérification avec les grandes entreprises, auprès de qui nous assurons une présence de vérification constante; la sensibilisation à l'économie clandestine; le crédit d'impôt pour les activités de recherche scientifique et de développement expérimental (RS&DE). L'ADRC a établi des protocoles de vérification avec environ 30 % des grandes sociétés (y compris leurs filiales) afin de favoriser la collaboration, la transparence et la flexibilité. Nous avons élargi nos initiatives de sensibilisation pour accroître le niveau d'observation des participants à l'économie clandestine et pour informer les non-résidents et les immigrants éventuels de leurs obligations fiscales et de leurs droits. Nous avons accordé 1,5 milliard de dollars en crédits dans le cadre du programme de la RS&DE, le plus important programme d'encouragement à la recherche et au développement du Canada.

Changements intervenus : Notre programme de protocoles de vérification continue de prendre de l'expansion (tableau 8-2). L'examen des questions liées à l'évitement fiscal dans le cadre de la vérification de grandes entreprises est passé de 28 % à 59 % en 2001-2002. Nous avons restructuré nos activités pour accroître l'uniformité et la prévisibilité de l'exécution du programme de la RS&DE. Bien que nous ayons amélioré notre rapidité d'exécution pour ce qui est de la RS&DE, nous devons faire plus de progrès pour respecter nos normes de service (voir l'annexe B – Rendement global par rapport aux normes de service – à la page 1-137).

Critères de réussite : *Nous atteignons ou dépassons notre objectif en ce qui concerne l'incidence fiscale de nos programmes. Beaucoup de grandes sociétés participent au programme de protocoles de vérification.*

■ Résultats attendus atteints
● L'évaluation est fondée sur des données fiables.

■ Résultats attendus en grande partie atteints
L'évaluation est fondée sur des données assez fiables.

■ Résultats attendus non atteints
● L'évaluation est fondée sur des données peu fiables.

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants du rendement

F-1

Élaboration de mesures législatives

L'ADRC participe activement à l'élaboration de mesures législatives liées aux lois suivantes et aux règlements connexes :

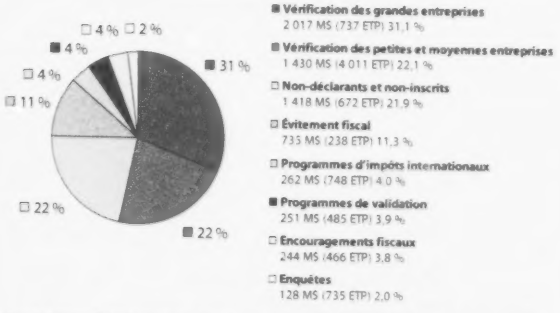
- *Loi de l'impôt sur le revenu*
- *Loi sur la taxe d'accise*
- *Loi sur l'accise*
- *Loi de 2001 sur l'accise*
- Parties IV et VII de la *Loi sur l'assurance-emploi*
- Partie I du *Régime de pensions du Canada*
- *Loi sur le droit pour la sécurité des passagers du transport aérien*
- *Loi sur l'enregistrement des organismes de bienfaisance (renseignements de sécurité)*
- *Loi sur les allocations spéciales pour enfants*
- *Loi sur la cession du droit au remboursement en matière d'impôt*

Facteurs liés au rendement —

- Nombre et fréquence des modifications législatives (lois fédérales, provinciales et territoriales)
- Clarté de la présentation des lois
- Accès aux nouvelles questions et connaissance de ces questions

E-1

Incidence fiscale des activités liées à l'observation en 2001-2002 ($6,5 milliards de dollars)



L'incidence fiscale totale tient compte de l'impôt fédéral et provincial (provinces participantes seulement), des remboursements d'impôt fédéral ou des intérêts et pénalités réduits ainsi que de la valeur actualisée des impôts futurs anticipés. Une fois déduites les sommes visées par un appel (16 %) ou par une mesure de recouvrement (6 %), l'incidence fiscale de nos programmes s'élève à environ 5 milliards de dollars.

E-2

Résultats des principales initiatives liées à l'observation

- L'initiative de sensibilisation à l'économie clandestine a été élargie : 92 visites dans les localités comparativement à 62 l'année dernière; 9 853 entreprises contactées par rapport à 8 527 l'année dernière; 84 visites de quais au Canada atlantique (nouvelle initiative).
- Le nombre de protocoles de vérification établis avec des grandes sociétés (y compris leurs filiales) est passé de 180 l'année dernière à 206 cette année (taux de participation de 30 %).
- Des améliorations ont été apportées aux programmes de détection des fraudes et de poursuites – 351 enquêtes touchant les douanes, l'impôt et les taxes ont été renvoyées en vue de poursuites cette année, contre 312 l'année dernière.
- Les mesures d'exécution prises dans le cadre de l'initiative de déclaration des paiements contractuels ont été réorientées en raison de recettes moins élevées que prévu.
- Nous avons amélioré notre méthode de prestation des principaux crédits d'impôt – le programme de la RS&DE a reçu quelque 11 000 demandes et a versé environ 1,5 milliard de dollars en crédits d'impôt.
- Nous avons perfectionné nos méthodes de sélection des organismes de bienfaisance pour vérification.

Facteurs liés au rendement —

- Composition de la population des clients
- Recherches sur l'observation
- Mondialisation et commerce électronique
- Niveau de ressources liées à l'observation

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

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Faits saillants du rendement

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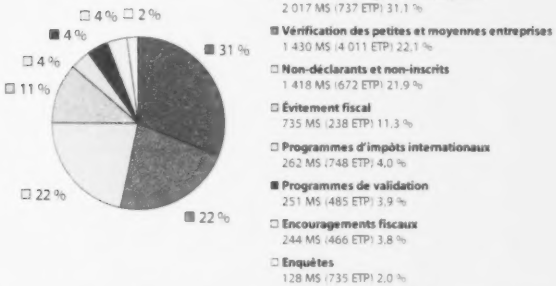

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Facteurs liés au rendement —

- Composition de la population des clients
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Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Les Canadiens paient leur juste part d'impôts et de taxes, et l'assiette fiscale est protégée.

Résultats attendus

9. Des ressources suffisantes sont disponibles pour investir dans les programmes d'observation.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
■	■	⇕

Rendement de l'année en cours : Pour encourager l'observation volontaire et pour que les Canadiens continuent de savoir que le régime fiscal est équitable et que les cas d'inobservation les plus graves sont pris en charge, il est essentiel de faire en sorte que le taux de vérification soit suffisamment élevé dans chacun de nos grands programmes fiscaux. Nous avons obtenu des fonds supplémentaires du gouvernement pour nos programmes d'observation à la suite d'un examen indépendant qui portait sur la diminution des taux de vérification au cours des dernières années et qui comportait une évaluation de l'incidence fiscale prévue d'une augmentation des ressources affectées à la vérification. Même si nous n'avons pas pu mesurer notre taux de vérification avec précision, nos meilleures estimations nous permettent de croire que nous avons atteint notre taux de vérification cible pour les grandes entreprises et que nous avons presque atteint notre taux cible pour les dossiers de base T2. Toutefois, selon nos estimations, nous n'avons pas atteint les taux cibles pour les dossiers des petites et moyennes entreprises, les dossiers des particuliers et les dossiers de TPS/TVH. Cela découle principalement du fait que nous avons eu de la difficulté à embaucher et à former 900 nouveaux vérificateurs, ce qui nous a pris plus de temps que prévu.

Bien que, d'après nos estimations, nous n'ayons pas atteint tous nos taux de vérification cibles l'incidence fiscale de nos programmes (6,5 milliards de dollars) a dépassé l'engagement (6,2 milliards de dollars) que nous avions pris envers le gouvernement du Canada relativement aux nouveaux fonds. Dans l'ensemble, notre rendement a été conforme à notre prévision selon laquelle nos programmes d'observation permettraient de recouvrer près de 10 $ de plus en impôt pour chaque dollar investi.

Changements intervenus : Avec les fonds supplémentaires qui nous ont été octroyés, nous avons pu augmenter nos ressources, ce qui nous a permis de contrer la baisse que subissaient nos taux de vérification depuis quelques années. L'incidence fiscale de nos programmes d'observation s'est améliorée, passant de 6 milliards de dollars en 2001 à 6,5 millions en 2002. Même si, en général, nous avons obtenu en 2001-2002 des taux de vérification semblables à ceux de 2000-2001, les investissements que nous avons faits en embauchant et en formant de nouveaux vérificateurs nous mettent en position de respecter nos engagement pour les années 2002-2003 à 2004-2005 en ce qui concerne les taux de vérification et l'incidence fiscale (tableaux 9-1 et 9-2).

Critères de réussite : *Les taux de vérification correspondent ou sont supérieurs aux taux cibles. L'incidence fiscale de nos programmes d'observation nous permet de respecter ou de dépasser notre engagement en matière de production de recettes.*

10. Un effectif bien informé et qualifié se trouve au bon endroit au bon moment.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
●	●	⇕

Rendement de l'année en cours : Le secteur d'activité des Services fiscaux compte environ 27 000 équivalents temps plein (ETP). L'ADRC a mis en œuvre un certain nombre d'initiatives destinées à attirer, à former et à retenir des vérificateurs, des économistes et d'autres employés, de façon à constituer un effectif fort et compétent dans l'organisation. Grâce aux ressources supplémentaires que nous avons reçues au milieu de l'année, nous avons concentré beaucoup de nos efforts sur le recrutement de vérificateurs pour nos programmes d'observation. Nos mesures de recrutement ont été retardées pour diverses raisons, y compris des problèmes d'hébergement et des questions liées aux autorisations de sécurité, qui se sont posées à la suite des événements du 11 septembre. Toutefois, à la fin de 2001-2002, nous avions atteint nos objectifs pour l'embauche de nouveaux employés dans notre secteur d'activité (environ 900 pour les programmes d'observation). De plus, en raison de l'initiative Orientations futures (dans le cadre de laquelle nous avons entrepris l'examen le plus ambitieux à ce jour de la façon dont nous fournissons nos services) et de l'environnement mondial de plus en plus dynamique dans lequel nous menons nos activités, la combinaison de compétences nécessaires à nos employés devra être changée et adaptée dans tous nos secteurs de prestation de services. Pour ne pas être pris de court, nous investissons dans la formation de nos employés actuels, et nous devrons nous intéresser davantage à cet aspect au cours des années à venir. D'après notre sondage annuel, environ 85 % des Canadiens qui ont communiqué avec les Services fiscaux trouvent que nos employés sont bien informés et compétents.

Changements intervenus : Dans le cadre de notre objectif pluriannuel d'embauche dans le secteur de l'observation, nous avons atteint notre cible pour 2001-2002 : nous avions 900 employés de vérification de plus à la fin de l'année. Toutefois, cela n'a eu qu'une faible incidence sur le nombre total d'ETP cette année. De même, nous avons accompli d'importantes activités de formation pour préparer notre personnel à atteindre les taux de vérification cibles au cours des prochaines années, et nous avons créé des produits et des plans d'apprentissage pour faire en sorte que nos nouvelles ressources humaines deviennent pleinement productives plus rapidement. Dans l'ensemble des fonctions des Services fiscaux, le nombre d'employés est resté sensiblement le même (tableau 10-1). Nous continuerons de prendre des mesures de recrutement pour répondre à nos besoins en dotation dans tous les secteurs où nous travaillons, en particulier pour embaucher les employés de vérification et de recouvrement nécessaires pour atteindre les objectifs d'embauche pluriannuels que nous nous fixerons à l'avenir pour utiliser les nouveaux fonds.

Critères de réussite : *Nous soutenons la concurrence du secteur privé pour attirer du personnel hautement qualifié. Nous améliorons sans cesse nos programmes de formation existants.*

■ Résultats attendus atteints — ● L'évaluation est fondée sur des données fiables.
Résultats attendus en grande partie atteints — L'évaluation est fondée sur des données assez fiables.
■ Résultats attendus non atteints — ● L'évaluation est fondée sur des données peu fiables.

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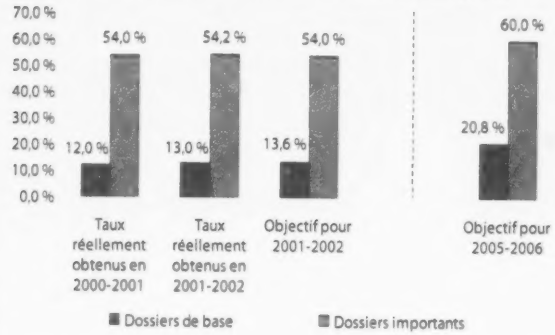
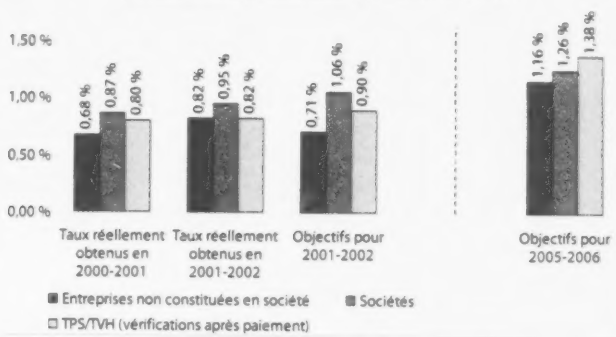
Faits saillants du rendement

9-1 **Taux de vérification estimé – Grandes entreprises**



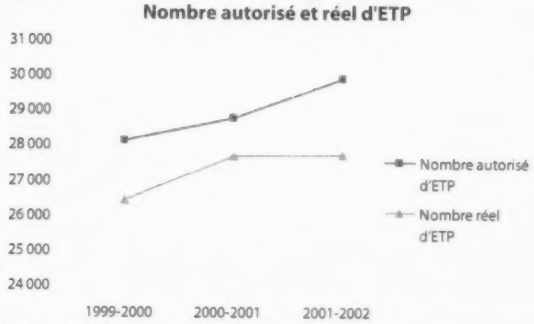
9-2 **Taux de vérification estimé – Petites et moyennes entreprises et TPS/TVH**



Nous n'avons pas pu mesurer nos taux de vérification avec précision. Toutefois, d'après nos meilleures estimations, nous n'avons pas atteint tous nos taux de vérification cibles. Nous avons l'intention d'augmenter nos taux de vérification au cours des trois prochaines années pour encourager l'observation volontaire et pour aider à faire en sorte que tous les contribuables paient leur juste part d'impôts et de taxes.

Facteurs liés au rendement —
- Niveau d'observation
- Mondialisation de l'économie
- Expérience des employés travaillant dans le secteur de l'observation

10-1 **Tendances en matière d'ETP – Nombre autorisé et réel d'ETP**



Le nombre réel d'ETP est inférieur au nombre autorisé. Cela découle en partie de retards dans la réception de fonds supplémentaires et dans l'embauche de personnel pour le secteur de l'observation.

Facteurs liés au rendement —
- Augmentation de la charge de travail et disponibilité des fonds
- Concurrence avec le secteur privé pour ce qui est de l'embauche de ressources humaines
- Formation

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

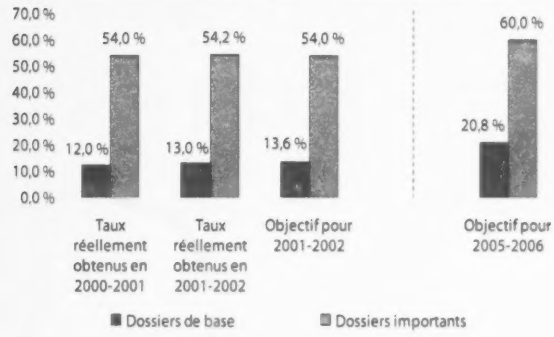
Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Rendement par secteur d'activité
Services fiscaux

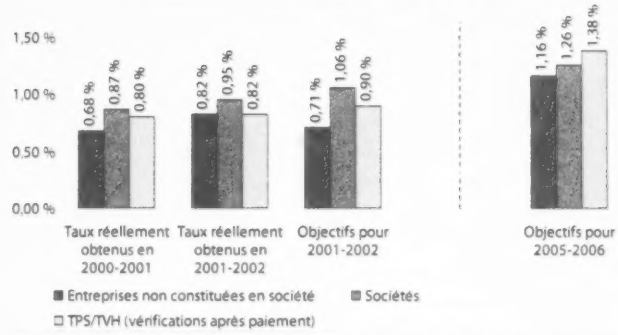
Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants du rendement

5-1 Taux de vérification estimé – Grandes entreprises



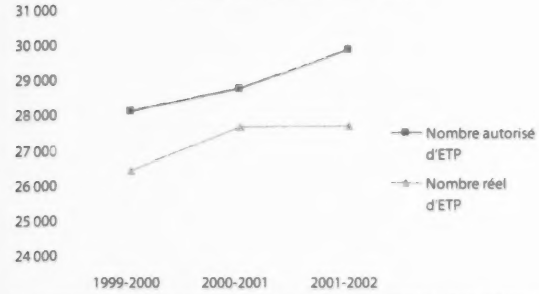
5-2 Taux de vérification estimé – Petites et moyennes entreprises et TPS/TVH



Nous n'avons pas pu mesurer nos taux de vérification avec précision. Toutefois, d'après nos meilleures estimations, nous n'avons pas atteint tous nos taux de vérification cibles. Nous avons l'intention d'augmenter nos taux de vérification au cours des trois prochaines années pour encourager l'observation volontaire et pour aider à faire en sorte que tous les contribuables paient leur juste part d'impôts et de taxes.

Facteurs liés au rendement —
- Niveau d'observation
- Mondialisation de l'économie
- Expérience des employés travaillant dans le secteur de l'observation

10-1 Tendances en matière d'ETP – Nombre autorisé et réel d'ETP



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Facteurs liés au rendement —
- Augmentation de la charge de travail et disponibilité des fonds
- Concurrence avec le secteur privé pour ce qui est de l'embauche de ressources humaines
- Formation

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

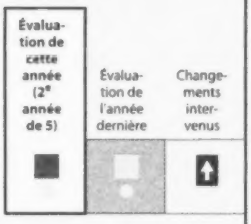
Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Les Canadiens paient leur juste part d'impôts et de taxes, et l'assiette fiscale est protégée.

Résultats attendus

11. Tranformation de nos activités de base afin qu'elles soient plus conformes à notre mission.



Rendement de l'année en cours (2e année de 5) : De vastes consultations menées auprès de groupes de clients dans le cadre de l'initiative Orientations futures nous ont confirmé que la prestation de services électroniques est l'élément moteur de la transformation qui s'opère actuellement en vue d'améliorer les services et l'efficacité de notre organisation. Nous avons continué de travailler activement à accroître le nombre de services électroniques que nous offrons (tableau 11-1), et beaucoup de nos clients se prévalent de ces services.

En plus de nous occuper des options Internet, nous avons continué à nous intéresser aux technologies téléphoniques. Nous avons introduit des innovations telles que les services permettant aux entreprises d'informer l'ADRC qu'elles ont des versements nuls de retenues sur la paie ou de produire leur déclaration de TPS/TVH par téléphone.

Entre autres innovations, nous avons modifié certaines de nos pratiques, par exemple en permettant aux particuliers de payer leurs acomptes provisionnels ou leurs arriérés par débit bancaire automatique. Nous avançons comme prévu dans nos projets de restructuration ou de remplacement des vieux systèmes, par exemple le projet de restructuration du système de la TPS/TVH et le projet des autres prélèvements, dans le cadre desquels nous utilisons la plate-forme de comptabilité normalisée, et le projet de restructuration du rapprochement T1.

Grâce à la *Loi de 2001 sur l'accise*, qui devrait entrer en vigueur en 2002-2003, nous pourrons établir un cadre plus moderne et plus efficace pour administrer et mettre à exécution les mesures fiscales touchant l'alcool et les produits du tabac.

Changements intervenus : Nous avons atteint nos principaux objectifs de programme en ce qui concerne les innovations prévues pour 2001-2002. Dans le cadre de l'initiative Orientations futures, nous avons fait des progrès considérables dans la création d'une vision intégrée du service, commune à tous les secteurs d'activité de l'ADRC.

Critères de réussite : *Nous respectons les engagements énoncés dans le Plan d'entreprise de l'ADRC.*

■ Résultats attendus atteints
● L'évaluation est fondée sur des données fiables.

■ Résultats attendus en grande partie atteints
L'évaluation est fondée sur des données assez fiables.

■ Résultats attendus non atteints
● L'évaluation est fondée sur des données peu fiables.

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants du rendement

Initiatives de transformation

- Les Canadiens peuvent visualiser et modifier leur adresse par Internet.
- Des séances de questions et de réponses sont offertes dans Internet, tous les jours, 24 heures sur 24.
- Les entreprises admissibles pourront produire certains types de déclarations de TPS/TVH par Internet.
- Les particuliers peuvent payer leurs acomptes provisionnels ou leurs arriérés par débit bancaire automatique.

Facteurs liés au rendement —

- Commodité, sûreté et accessibilité des services électroniques.
- Communication claire d'une vision
- Mesures d'amélioration continue

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Les Canadiens paient leur juste part d'impôts et de taxes, et l'assiette fiscale est protégée.

Résultats attendus

11. Tranformation de nos activités de base afin qu'elles soient plus conformes à notre mission.

Évaluation de cette année (2e année de 5)	Évaluation de l'année dernière	Changements intervenus
■	□	⬆

Rendement de l'année en cours (2e année de 5) : De vastes consultations menées auprès de groupes de clients dans le cadre de l'initiative Orientations futures nous ont confirmé que la prestation de services électroniques est l'élément moteur de la transformation qui s'opère actuellement en vue d'améliorer les services et l'efficacité de notre organisation. Nous avons continué de travailler activement à accroître le nombre de services électroniques que nous offrons (tableau 11-1), et beaucoup de nos clients se prévalent de ces services.

En plus de nous occuper des options Internet, nous avons continué à nous intéresser aux technologies téléphoniques. Nous avons introduit des innovations telles que les services permettant aux entreprises d'informer l'ADRC qu'elles ont des versements nuls de retenues sur la paie ou de produire leur déclaration de TPS/TVH par téléphone.

Entre autres innovations, nous avons modifié certaines de nos pratiques, par exemple en permettant aux particuliers de payer leurs acomptes provisionnels ou leurs arriérés par débit bancaire automatique. Nous avançons comme prévu dans nos projets de restructuration ou de remplacement des vieux systèmes, par exemple le projet de restructuration du système de la TPS/TVH et le projet des autres prélèvements, dans le cadre desquels nous utilisons la plate-forme de comptabilité normalisée, et le projet de restructuration du rapprochement T1.

Grâce à la *Loi de 2001 sur l'accise*, qui devrait entrer en vigueur en 2002-2003, nous pourrons établir un cadre plus moderne et plus efficace pour administrer et mettre à exécution les mesures fiscales touchant l'alcool et les produits du tabac.

Changements intervenus : Nous avons atteint nos principaux objectifs de programme en ce qui concerne les innovations prévues pour 2001-2002. Dans le cadre de l'initiative Orientations futures, nous avons fait des progrès considérables dans la création d'une vision intégrée du service, commune à tous les secteurs d'activité de l'ADRC.

Critères de réussite : *Nous respectons les engagements énoncés dans le Plan d'entreprise de l'ADRC.*

■ Résultats attendus atteints — ● L'évaluation est fondée sur des données fiables.

■ Résultats attendus en grande partie atteints — ● L'évaluation est fondée sur des données assez fiables.

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Faits saillants du rendement

11-1

Initiatives de transformation

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Facteurs liés au rendement —

- Commodité, sûreté et accessibilité des services électroniques.
- Communication claire d'une vision
- Mesures d'amélioration continue

Progrès par rapport au Chemin à prendre 2000-2001

Secteurs d'amélioration ciblés*	Date d'échéance visée*	Situation actuelle	Respect des délais en 2001-2002	À intégrer au Chemin à prendre 2002 et années suivantes?
Adoption d'une stratégie globale visant à réduire le solde des comptes clients et prévoyant notamment la révision de l'objectif de rendement actuel.	2001-2002	Une stratégie à volets multiples a été élaborée pour réduire le nombre de comptes clients. Cette stratégie prévoit des mesures pour nationaliser la charge de travail des recouvrements et pour réduire le nombre de comptes à l'inventaire depuis plus de cinq ans.	✓	Oui Voir le point 1 ci-dessous
Taux de vérification plus élevés, alignés sur ceux des dernières années. Affectation de plus de ressources pour assurer une gestion intégrée du risque en matière d'observation dans tous les programmes.	2001-2006	Au moyen des ressources supplémentaires que le gouvernement nous a accordées, nous avons embauché et formé près de 900 employés chargés de la vérification. Il nous faudra encore quelques années avant de pouvoir profiter pleinement de cet investissement.	✓	Oui Voir le point 2 ci-dessous
Modification du système pour améliorer le processus de traitement des déclarations T2 des sociétés.	2001-2002	Nous avons réduit le nombre de dossiers à l'inventaire à un niveau acceptable et nous avons révisé nos normes de service pour les délais de traitement à la lumière de notre expérience.	✗	Oui Voir le point 3 ci-dessous
Amélioration du rendement par rapport aux normes de service actuelles et communication de normes de service touchant les services téléphoniques (inspirées de nos objectifs de rendement internes).	2001-2004	Nous avons établi des normes de service et des objectifs connexes pour la RS&DE, les régimes de pension agréés et les régimes enregistrés d'épargne-retraite. En 2003-2004, nous prévoyons établir des normes de service pour les services téléphoniques.	✓	Oui Voir le point 6 ci-dessous
Mettre en oeuvre le cadre de mesure du rendement de l'ADRC.	2001-2004	Conformément à la mise en oeuvre plus vaste de l'initiative de la fiche d'évaluation équilibrée, les travaux d'élaboration des mesures et des indicateurs de la fiche d'évaluation équilibrée ont avancé. Cependant, à l'échelle organisationnelle, l'ADRC n'a pas accompli les progrès fixés pour la mise en oeuvre graduelle de la FEE (voir page 1-109). En 2002-2003, nous sommes de nouveau sur la bonne voie.	✗	Oui Voir le point 6 ci-dessous
Étude d'options visant l'adoption d'un processus de surveillance systématique pour confirmer l'uniformité des décisions prises par les bureaux des services fiscaux relativement à l'annulation des intérêts et des pénalités et à la renonciation à ceux-ci.	2001-2002	L'examen du registre d'équité a constitué la première phase de la mise en place d'un système de surveillance systématique national.	✗	Oui Voir le point 7 ci-dessous
Mesures et rapports améliorés quant à l'observation globale, surtout dans le cas de certains types d'impôts et de taxes.	2001-2002	Nous avons établi un cadre exhaustif de mesure de l'observation et un plan d'action pour la mise en œuvre de ce cadre, qui débutera en 2002-2003.	✓	Oui Voir le point 8 ci-dessous

✓ Délai respecté ✓ Délai en grande partie respecté ✗ Délai non respecté

* Source : *Rapport annuel au Parlement 2000-2001*

Le chemin à prendre – 2002 et années suivantes

1. Mettre en œuvre un cadre à volets multiples pour gérer les comptes clients, y compris pour nationaliser la charge de travail des recouvrements (résultat attendu 4).
2. Déployer les ressources additionnelles fournies par le gouvernement afin de remplir les engagements pris pour les années 2002-2003 à 2004-2005 en ce qui a trait aux taux de vérification et à l'incidence fiscale prévue (résultats attendus 4, 8, 9 et 10).
3. Augmenter la rapidité du traitement des déclarations T2 des sociétés de manière à atteindre la norme révisée (résultat attendu 5).
4. Poursuivre la mise en œuvre du projet des autres prélèvements, conformément au Plan d'entreprise (résultat attendu 11).
5. Poursuivre l'élargissement des initiatives de prestation de services électroniques, conformément au Plan d'entreprise et aux Orientations futures. Entre autres, prendre les dispositions nécessaires pour être en mesure de traiter 75 % des déclarations par voie électronique au cours des prochaines années, et instaurer un service de production par Internet des déclarations des sociétés (résultats attendus 3 et 11).
6. Améliorer notre rendement par rapport aux normes de service actuelles, élargir la portée de ces normes pour qu'elles visent d'autres éléments que la rapidité d'exécution, et créer des normes de service pour les demandes de renseignements téléphoniques (résultat attendu 2A).
7. Mettre sur pied un programme national de surveillance systématique de l'équité (résultat attendu 2B).
8. Mettre la dernière main au cadre de mesure de l'observation et créer les indicateurs appropriés (résultat attendu 5).
9. Mettre en œuvre la *Loi de 2001 sur l'accise* (résultat attendu 11).
10. Continuer de participer à des comités internationaux se penchant sur l'observation et les services électroniques pour clarifier les politiques et les pratiques existantes dans notre monde où le commerce électronique occupe une place importante (résultat attendu 8).

Principaux points – *Programmes de prestations et autres services*

Au sujet des Programmes de prestations et autres services

Les réalisations de l'ADRC dans le secteur d'activité des Programmes de prestations et autres services contribuent pour beaucoup aux efforts que déploient les gouvernements fédéral, provinciaux et territoriaux pour offrir un soutien aux familles et aux enfants et pour aider à réduire l'ampleur de la pauvreté chez les enfants. En effet, l'ADRC fournit aux Canadiens des prestations fondées sur le revenu et d'autres services qui concourent directement à leur bien-être social et économique. Nous administrons quatre programmes fédéraux : la prestation fiscale canadienne pour enfants (PFCE), le crédit pour la taxe sur les produits et services taxe de vente harmonisée (TPS/TVH), les allocations spéciales pour enfants et le crédit d'impôt pour personnes handicapées. Nous utilisons en outre notre infrastructure fédérale de distribution pour administrer tout un éventail de programmes de paiements permanents et ponctuels pour le compte des provinces et des territoires. Nous distribuons au total plus de 11 milliards de dollars en prestations non imposables à plus de 10 millions de Canadiens à revenu faible ou modeste.

Au nombre des autres services que nous offrons dans ce secteur d'activité, nous rendons des décisions pour les programmes du Régime de pensions du Canada (RPC) et de l'assurance-emploi (AE), nous administrons le programme de compensation de dette par remboursement, nous fournissons des renseignements à nos partenaires fédéraux, provinciaux et territoriaux pour faciliter l'exécution de leurs programmes et nous administrons les taxes de vente pour les Premières nations. Nous rendons également compte aux administrations des activités que nous réalisons pour leur compte.

Nous avons deux résultats escomptés

Les Canadiens reçoivent tous les bénéfices auxquels ils ont droit – Il est essentiel que nous donnions aux Canadiens les outils et l'information qui leur permettront de nous transmettre les renseignements dont nous avons besoin pour les inscrire correctement sur les listes de bénéficiaires et pour veiller à ce qu'ils reçoivent, au

moment voulu, des paiements de prestation exacts. Les Canadiens se prévaudront probablement de ces programmes s'ils les connaissent et comprennent bien ce qu'il faut faire pour obtenir des prestations. Nous menons également des activités d'examen pour vérifier l'admissibilité et valider les droits à des prestations.

Les provinces et les territoires ainsi que d'autres ministères considèrent l'ADRC comme un important fournisseur de services – La latitude que nous offre le statut d'agence conféré par la loi et l'adaptabilité de nos systèmes nous permettent d'offrir aux Canadiens un éventail plus vaste de services pour le compte des provinces, des territoires et d'autres ministères fédéraux, afin de réduire les dédoublements ainsi que le coût global des services pour les contribuables.

Critères de réussite de haut niveau

En règle générale, nous aurons atteint nos deux résultats escomptés si les conditions suivantes sont réunies :

- nous conjuguons nos services de communications et de distribution de prestations et nos activités d'observation pour favoriser de façon rentable la création d'un milieu où les personnes et les familles admissibles reçoivent, en temps voulu, ni plus ni moins que le montant exact de prestations auquel elles ont droit;
- nous réussissons, grâce à nos partenariats renforcés avec les provinces, les territoires et d'autres ministères fédéraux, à administrer d'autres programmes et services au moyen de notre infrastructure de distribution.

Conclusions par rapport aux résultats escomptés

Tout compte fait, nous croyons que, grâce à notre bon rendement relativement à la plupart des aspects des deux critères de réussite ci-dessus, nous avons atteint en grande partie notre premier résultat escompté et nous poursuivons généralement les objectifs visés dans la deuxième année de notre programme d'innovation.

Pour que les Canadiens reçoivent leur juste part de prestations, nous entreprenons toute une gamme d'activités de communications conçues pour répondre aux besoins en information et pour tenir compte de la situation particulière de notre clientèle variée. Pour les particuliers qui ont besoin de renseignements sur leurs comptes, nous avons considérablement amélioré l'accessibilité des services téléphoniques, qui est passée à 91 % pour les demandeurs de renseignements sur la PFCE, soit un résultat supérieur à notre fourchette cible de 80 à 85 %. Nous avons aussi fait passer à 71 % l'accessibilité pour les demandeurs de renseignements sur le crédit pour la TPS/TVH, mais ce résultat demeure en deçà de la fourchette cible de 80 à 85 %. Pour que nos clients aient moins besoin de nous téléphoner, nous avons également amélioré notre site Web en y ajoutant un simulateur que les clients peuvent utiliser pour déterminer approximativement les montants auxquels ils ont droit, de même qu'une fonction leur permettant de nous faire part de leur changement d'adresse.

Nous avons obtenu un rendement élevé en distribuant à temps (par l'entremise de Travaux publics et Services gouvernementaux Canada) plus de 99 % de nos 34 millions de paiements de PFCE et de nos 33 millions de paiements du crédit pour la TPS/TVH. De plus, d'après nos études, nous estimons que dans 97 % des cas, nous avons traité les nouvelles demandes de PFCE et distribué les premiers paiements en l'espace de deux mois. Selon les résultats de notre sondage, la satisfaction de la clientèle à l'égard de tous les éléments du processus de demande de la PFCE a augmenté. Bien que nous estimions avoir enregistré un taux de respect des délais de seulement 80 % en ce qui concerne les activités de mise à jour des comptes, soit un taux inférieur à notre objectif de 98 %, nous serons plus fortement motivés pour améliorer notre rendement dans cette charge de travail puisque l'objectif de 98 % deviendra une norme de service en 2002-2003.

Nous estimons les taux d'exactitude obtenus à 98 % en ce qui concerne les premières demandes de prestations et à 95 % pour ce qui est des activités de mise à jour des comptes. Conformément à notre programme pluriannuel, nous avons déployé des efforts considérables pour nous assurer de l'exactitude des listes de bénéficiaires et pour cerner les secteurs d'inobservation de la loi. En effet, nous avons examiné 168 600 comptes de prestations et avons apporté des changements touchant les prestations ou les autres renseignements du client dans 31,6 % des cas. Nous poursuivons nos efforts pour améliorer le ciblage des comptes à risque élevé, et nous continuons de travailler à l'élaboration de points de repère adéquats afin d'évaluer notre rendement dans nos programmes de validation. Dans l'ensemble, 75 % des bénéficiaires du crédit pour la TPS/TVH et 78 % des bénéficiaires de la PFCE qui ont répondu à notre sondage annuel se sont dits satisfaits ou très satisfaits du travail accompli par l'ADRC dans l'administration de ces programmes.

Nous croyons avoir assez bien progressé dans la mise en oeuvre de notre stratégie triennale pour que les provinces, les territoires et d'autres ministères fédéraux comptent sur l'ADRC comme fournisseur clé de services. En tirant parti de notre infrastructure de distribution des prestations, nous avons mis en oeuvre deux nouveaux programmes dans les délais impartis et dans les limites de notre financement global, l'un pour Terre-Neuve-et-Labrador et l'autre pour la Colombie-Britannique. Nous avons perfectionné nos échanges de données afin d'appuyer l'initiative de la prestation nationale pour enfants (PNE). Nous avons également élargi nos partenariats afin de réaliser, avec la Nouvelle-Écosse et plusieurs Premières nations, d'autres programmes et services. Nous avons renforcé notre obligation de rendre compte à nos partenaires par des rencontres entre le commissaire et ses homologues provinciaux et territoriaux, de même que par des accords-cadres en matière de gestion des services. Malgré ces réalisations, nous devons accomplir des progrès encore plus importants dans la troisième année de notre programme d'innovation en saisissant les occasions qui s'offrent à nous d'exécuter d'autres programmes et services à l'intention de nos partenaires.

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Contexte

Orienter nos efforts vers l'amélioration du rendement est ce qu'il faut faire pour obtenir et maintenir un haut degré de satisfaction de la clientèle. Les Canadiens comptent sur nous pour les informer des sommes auxquelles ils ont droit et pour leur faire parvenir à temps leurs prestations de façon régulière et précise. De même, les provinces, les territoires et d'autres ministères fédéraux se tournent vers nous pour trouver des moyens économiques d'offrir des programmes aux citoyens et d'alimenter en données les programmes qu'ils administrent eux-mêmes. La satisfaction de la clientèle repose sur notre capacité de bien faire le travail et de réagir de façon novatrice à l'évolution des besoins et des attentes des Canadiens et de leurs gouvernements. Dans nos activités de validation et de contrôle, nous concentrons la plus grande partie de nos efforts sur les secteurs qui, selon nous, présentent les plus grands risques d'inobservation et doivent faire l'objet d'un examen plus minutieux.

Données chiffrées

- 7,5 milliards de dollars versés à environ 2,9 millions de bénéficiaires de la PFCE
- 3 milliards de dollars versés à près de 9 millions de bénéficiaires du crédit pour la TPS/TVH
- 125 millions de dollars en allocations spéciales pour enfants
- 386 millions de dollars de paiements réguliers et 389 millions de dollars de paiements ponctuels conformément à des programmes provinciaux et territoriaux
- 10,3 millions de demandes de renseignements par téléphone ont été traitées
- près de 365 millions de dollars accordés à plus de 430 000 personnes gravement handicapées en vertu du programme du crédit d'impôt pour personnes handicapées
- plus de 73 000 décisions rendues relativement aux programmes du RPC et de l'AE
- 160 millions de dollars de paiements perçus pour la Workers' Compensation Board de la Nouvelle-Écosse
- 839 employés équivalents temps plein
- budget de fonctionnement pour l'administration des programmes de 53,4 millions de dollars (sans compter les fonds prévus par la loi pour les programmes des allocations spéciales pour enfants et de l'allocation pour frais de chauffage)

Modèle logique

Nous avons préparé, pour les Programmes de prestations et autres services, un modèle logique (voir www.adrc.gc.ca/rapportannuel), qui indique les liens entre nos intrants, nos activités et nos extrants qui sont essentiels à l'atteinte de nos trois résultats attendus, à l'appui de nos deux résultats escomptés. Le modèle montre aussi comment ces éléments cadrent avec les résultats stratégiques globaux de l'ADRC. Il sert d'assise à notre fiche de rendement, qui résume notre rendement en regard de chaque résultat attendu.

Contribution des autres

L'atteinte de nos deux résultats escomptés n'est pas le seul fait de l'ADRC. Notre travail se trouve facilité par une législation fédérale, provinciale et territoriale vigoureuse qui donne des précisions claires sur l'admissibilité aux prestations et sur les montants à verser. Nous nous appuyons sur des consultations avec nos partenaires pour clarifier les objectifs des programmes et pour trouver des solutions économiques à l'exécution de programmes de prestations et d'autres services au moyen de systèmes souples et adaptables. Nous faisons appel à Travaux publics et Services gouvernementaux Canada, notre mandataire, qui émet les chèques et fait les dépôts directs en notre nom. Nous comptons également sur Postes Canada, qui distribue les chèques afin que les clients reçoivent, au moment voulu, les paiements de prestations auxquels ils s'attendent.

Profil des dépenses

En 2001-2002, 6 % du budget global de l'ADRC a été affecté à notre secteur d'activité, soit 1,5 % aux programmes fonctionnels (53,4 millions de dollars) et les 4,5 % restants aux transferts sociaux directs aux particuliers effectués dans le cadre des programmes législatifs (167,2 millions de dollars). Les 53,4 millions de dollars consacrés à l'administration des programmes représentent une hausse de quelque 1,9 million de dollars par rapport à 2000-2001. La plus grosse part (89 %) des 53,4 millions de dollars a été affectée aux activités de facilitation (assurer la qualité de nos paiements et avis, mettre à jour et redresser les comptes des clients et traiter les formulaires et les demandes). Les 11 % restants ont été consacrés à des activités d'observation assistée (programmes de validation), comme le montre le tableau 13.

Contexte

Orienter nos efforts vers l'amélioration du rendement est ce qu'il faut faire pour obtenir et maintenir un haut degré de satisfaction de la clientèle. Les Canadiens comptent sur nous pour les informer des sommes auxquelles ils ont droit et pour leur faire parvenir à temps leurs prestations de façon régulière et précise. De même, les provinces, les territoires et d'autres ministères fédéraux se tournent vers nous pour trouver des moyens économiques d'offrir des programmes aux citoyens et d'alimenter en données les programmes qu'ils administrent eux-mêmes. La satisfaction de la clientèle repose sur notre capacité de bien faire le travail et de réagir de façon novatrice à l'évolution des besoins et des attentes des Canadiens et de leurs gouvernements. Dans nos activités de validation et de contrôle, nous concentrons la plus grande partie de nos efforts sur les secteurs qui, selon nous, présentent les plus grands risques d'inobservation et doivent faire l'objet d'un examen plus minutieux.

Données chiffrées

- 7,5 milliards de dollars versés à environ 2,9 millions de bénéficiaires de la PFCE
- 3 milliards de dollars versés à près de 9 millions de bénéficiaires du crédit pour la TPS/TVH
- 125 millions de dollars en allocations spéciales pour enfants
- 386 millions de dollars de paiements réguliers et 389 millions de dollars de paiements ponctuels conformément à des programmes provinciaux et territoriaux
- 10,3 millions de demandes de renseignements par téléphone ont été traitées
- près de 365 millions de dollars accordés à plus de 430 000 personnes gravement handicapées en vertu du programme du crédit d'impôt pour personnes handicapées
- plus de 73 000 décisions rendues relativement aux programmes du RPC et de l'AE
- 160 millions de dollars de paiements perçus pour la Workers' Compensation Board de la Nouvelle-Écosse
- 839 employés équivalents temps plein
- budget de fonctionnement pour l'administration des programmes de 53,4 millions de dollars (sans compter les fonds prévus par la loi pour les programmes des allocations spéciales pour enfants et de l'allocation pour frais de chauffage)

Modèle logique

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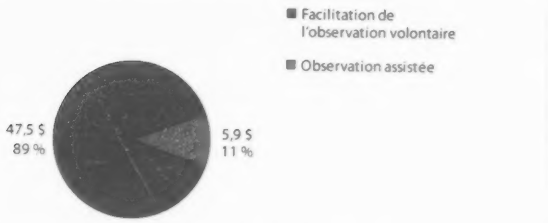
Tableau 13 : Total des ressources destinées à l'administration des programmes de prestations qui ont été consacrées au continuum de l'observation en 2001-2002 (en millions de dollars)



Dépenses totales : 53,4 millions de dollars

Remarque : Les pourcentages ci-dessus sont fondés sur les meilleures estimations des gestionnaires concernant les dépenses réelles du secteur pour les activités touchant le continuum de l'observation.

aits saillants du rendement

section qui suit (commençant à la page 1-64) présente une fiche rendement détaillée concernant les Programmes de prestations et tres services. Elle résume le rendement que nous avons obtenu au urs de la période visée par rapport à nos trois résultats attendus, à ppui de nos deux résultats escomptés : d'une part, les Canadiens coivent tous les bénéfices auxquels ils ont droit, et les provinces et territoires ainsi que d'autres ministères considèrent l'ADRC mme un important fournisseur de services.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Les Canadiens reçoivent tous les bénéfices auxquels ils ont droit.

Résultats attendus

1. La diffusion et l'exécution des programmes sont équitables et répondent aux besoins des bénéficiaires.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
●		↑

Rendement de l'année en cours : Nous utilisons divers outils de communication pour joindre les bénéficiaires éventuels de prestations et pour informer les clients nouveaux ou existants des sommes auxquelles ils ont droit et de la façon de procéder pour obtenir des prestations (tableau 1-3). D'après notre sondage annuel, nous estimons qu'environ trois quarts des bénéficiaires de la PFCE et du crédit pour la TPS/TVH se disent satisfaits ou très satisfaits du travail que fait l'ADRC dans l'administration de ces programmes (tableau 1-1).

Notre stratégie en matière de service consiste à réduire la nécessité pour les clients de téléphoner à l'ADRC. À cette fin, nous offrons d'autres modes de prestation de services. Cette année, nous avons instauré deux importants services en ligne qui permettent aux clients de calculer approximativement le montant de leurs prestations mensuelles et de changer leur adresse. Alors que le nombre d'accès à notre page Web des prestations pour enfants et familles a augmenté de plus de 25 % pour passer à 314 000, le nombre d'appels auxquels ont répondu nos services de demandes de renseignements a chuté de plus de 18 % pour passer de 12,7 millions à 10,3 millions. Notre fourchette cible au chapitre de la facilité d'accès pour les demandeurs de renseignements sur la PFCE et sur le crédit pour la TPS/TVH est de 80 à 85 %. Nous avons dépassé cet objectif pour ce qui est des demandes de renseignements sur la PFCE (facilité d'accès de 91 %), mais nous ne l'avons pas atteint en ce qui concerne les demandes de renseignements sur le crédit pour la TPS/TVH (facilité d'accès de 71 % – tableau 1-2).

Même si ces statistiques montrent que la majorité des demandeurs ont pu intégrer la file d'attente afin d'obtenir un service, cela ne veut pas dire qu'ils y sont parvenus à leur première tentative ou qu'une fois dans la file d'attente, ils ont obtenu une réponse rapidement. Nous ne relevons plus, comme mesure du rendement, le nombre de tentatives faites par les demandeurs. Nous croyons que cette statistique a perdu de son sens avec l'apparition des nouvelles technologies, comme les services de recomposition automatique. Notre rapidité à répondre aux appels a diminué par rapport à 2000-2001 et se situe en deçà de notre norme interne, qui veut que nous répondions à 80 % des appels dans les deux minutes qui suivent la mise en file d'attente du demandeur.

Changements intervenus : Le public connaît maintenant mieux le rôle de l'ADRC dans la distribution des prestations, étant donné que nous avons mieux ciblé nos activités de sensibilisation aux programmes et avons donné plus d'informations au sujet de nos programmes. Selon notre sondage annuel, la satisfaction de la clientèle à l'égard de notre rendement au chapitre de la distribution des prestations demeure élevée (tableau 1-1). En étendant notre service téléphonique 1 800 pour la PFCE offert dans tout le pays, nous avons fait passer de 68 à 91 % le taux d'accessibilité pour les demandeurs de renseignements sur la PFCE. La facilité d'accès pour les demandeurs de renseignements sur le crédit pour la TPS/TVH s'est légèrement améliorée, le taux passant de 68 à 71 % (tableau 1-2). Nous continuons de chercher des moyens d'atteindre la fourchette cible de 80 à 85 % pour ces appels. Nous poursuivons notre objectif de mettre en place des normes pour le service téléphonique en 2003-2004.

Critères de réussite : *La satisfaction de la clientèle atteint ou dépasse le niveau obtenu dans l'Étude de référence de 2000.*

Les objectifs de rendement internes concernant le service téléphonique sont atteints ou dépassés.

■ Résultats attendus atteints
● L'évaluation est fondée sur des données fiables

Résultats attendus en grande partie atteints
L'évaluation est fondée sur des données assez fiables

■ Résultats attendus non atteints
● L'évaluation est fondée sur des données peu fiables

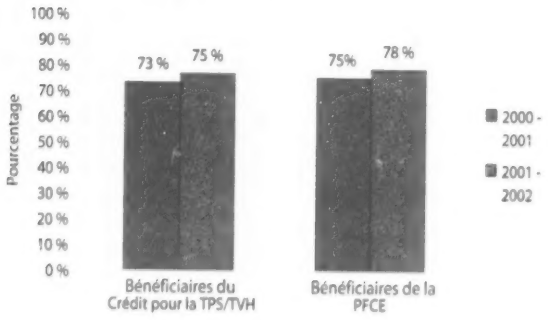
Rendement par secteur d'activité
Programmes de prestations et autres services

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants du rendement

1-1

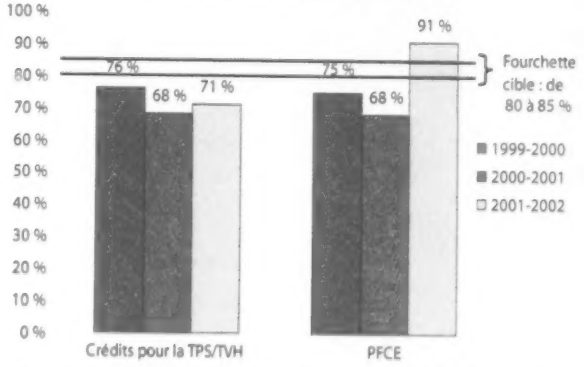
Sondage d'évaluation annuel de la satisfaction de la clientèle à l'égard des Programmes de prestations



Selon le sondage, trois quarts des bénéficiaires sont satisfaits ou très satisfaits de notre travail au chapitre de l'administration des programmes de prestations.

1-2

Facilité d'accès pour les demandeurs



Nous avons dépassé notre objectif concernant la facilité d'accès pour les demandeurs de renseignements sur la PFCE en améliorant notre service de renseignements 1 800 offert dans tout le pays. Cependant, la facilité d'accès pour les demandeurs de renseignements sur le crédit pour la TPS/TVH demeure inférieure à l'objectif établi.

1-3

Principaux instruments de diffusion des programmes

- Feuillet explicatif envoyé aux 3 millions de bénéficiaires de la PFCE en juillet 2001
- Distribution de brochures et de demandes aux nouveaux immigrants par l'intermédiaire de Citoyenneté et Immigration Canada
- Information dans les publications intitulées *Guide des services du gouvernement du Canada pour les enfants et leurs familles* et *Services du gouvernement du Canada pour vous*
- Envois postaux ciblés à 129 000 personnes qui produisent habituellement leur déclaration en retard

Facteurs liés au rendement —

- Besoins d'information des clients, taux de participation aux programmes
- Demandes de renseignements des clients (renseignements généraux et renseignements concernant un compte en particulier)

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente.

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Les Canadiens reçoivent tous les bénéfices auxquels ils ont droit.

Résultats attendus

2. Les bénéficiaires qui ont droit aux prestations reçoivent des paiements et des crédits exacts et en temps voulu.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
●	●	⬆

Rendement de l'année en cours : Nous avons effectué à temps plus de 99 % de tous les paiements de la PFCE et du crédit pour la TPS/TVH et de tous les paiements provinciaux et territoriaux prévus par les programmes que nous administrons. Ces paiements ont représenté au total plus de 11 milliards de dollars versés à quelque 10 millions de bénéficiaires. D'après nos études, nous estimons que les demandes de PFCE ont été traitées à temps dans 97 % des cas, résultat se situant juste en-dessous de la norme de service de 98 %.

Pour assurer l'exactitude des paiements, nous avons consacré d'importantes ressources à la validation et aux contrôles. Une étude des données disponibles de la dernière année indique qu'environ 95 % des bénéficiaires de la PFCE pour 2000-2001 ont reçu le montant exact auquel ils avaient droit d'après les renseignements exacts et complets figurant à leur compte, en conformité avec notre point de repère pour l'année dernière. Dans le cadre de notre programme pluriannuel qui vise à améliorer la solidité de nos programmes de validation, nous avons rendu plus précis nos critères de sélection des comptes à examiner en 2001-2002, et nous avons augmenté le nombre d'examens effectués (tableau 2-11). Nous nous appliquerons au cours des prochaines années à mettre au point nos dépôts de données, nos mesures du rendement et nos critères de sélection des comptes.

En ce qui concerne le traitement des redressements, la rapidité avec laquelle nous avons redressé les comptes s'est accrue pour passer d'un pourcentage estimatif de 76 % en 2000-2001 à 80 % en 2001-2002, mais notre rendement est encore inférieur à notre objectif de 98 %. Nous avons aussi traité 73 000 demandes de décisions relatives au RPC et à l'AE; 81 % l'ont été dans les délais, résultat quelque peu inférieur à notre objectif de 85 % (tableau 2.2). Nous collaborons actuellement avec Développement des ressources humaines Canada afin de mieux coordonner nos activités de manière à combler cet écart de rendement.

Changements intervenus : En 2001-2002 notre rendement dans la distribution de paiements de prestations exacts et au moment voulu s'est maintenu au niveau élevé que nous avions estimé en 2000-2001. Les améliorations apportées à nos critères de sélection des comptes pour les activités de validation ont donné lieu à une hausse considérable des changements touchant les comptes (tableau 2-11).

Nous poursuivons activement nos mesures de réduction des dettes pour contrer l'augmentation des dettes découlant des paiements en trop de PFCE, qui sont passés de 116 à 147 millions de dollars depuis l'an dernier. De nouvelles normes de service concernant la mise à jour des comptes et la validation et les contrôles seront diffusées en 2002-2003. La mise au point d'une liste complète de normes de service d'ici 2004-2005 progresse comme prévu.

Critères de réussite : *Les normes de rendement internes relatives au traitement des paiements de prestations sont atteintes ou dépassées. La norme de service concernant le traitement des demandes est atteinte. Dans l'ensemble, l'observation demeure élevée par rapport à notre point de repère de 95 %. L'objectif concernant les décisions RPC/AE est atteint.*

■ Résultats attendus atteints — ● L'évaluation est fondée sur des données fiables

■ Résultats attendus en grande partie atteints — ● L'évaluation est fondée sur des données assez fiables

■ Résultats attendus non atteints — ● L'évaluation est fondée sur des données peu fiables

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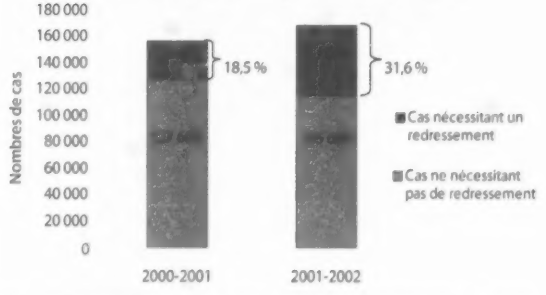
Faits saillants du rendement

2-1

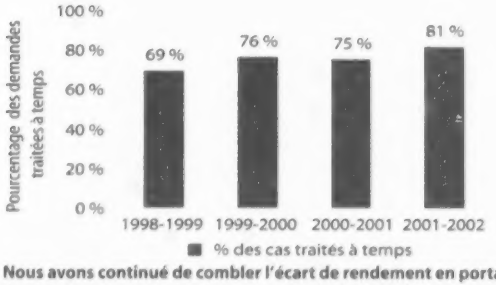
Nombre de cas examinés
Nombre et pourcentage des changements



Le pourcentage des cas où il y a eu des changements aux montants des prestations ou aux renseignements figurant aux comptes dans le cadre de nos programmes de validation a augmenté, pour passer de 18,5 % en 2000-2001 à 31,6 %.

2-2

Décisions relatives au RPC ou à l'AE
Pourcentage des demandes traitées à temps



Nous avons continué de combler l'écart de rendement en portant à 81 % le pourcentage des demandes de décisions relatives au RPC ou à l'AE qui sont traitées à temps.

Facteurs liés au rendement —

- Changements aux comptes des clients qui modifient l'admissibilité et le droit aux prestations
- Nombre des demandes de décisions relatives au RPC ou à l'AE

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

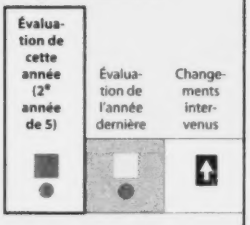
Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Les provinces et les territoires ainsi que d'autres ministères considèrent l'ADRC comme un important fournisseur de services

Résultats attendus

3. L'exploitation réussie des système de l'ADRC permet de réduire les coûts, d'étendre le service et d'éliminer les dédoublements à tous les niveaux de gouvernement.



Rendement de l'année en cours (2e année de 5) : Nous continuons d'utiliser notre infrastructure fédérale de distribution des prestations pour faciliter l'atteinte d'objectifs sociaux importants pour les Canadiens, pour réduire le dédoublement des efforts entre les paliers de gouvernement et pour faire baisser les coûts globaux pour les Canadiens. En 2001-2002, nous avons lancé le programme du supplément à la nutrition mères-bébés pour Terre-Neuve-et-Labrador, le 17e programme de prestations régulières que nous administrons pour le compte des provinces et territoires. Nous avons également distribué le paiement unique de notre troisième programme de paiements ponctuels pour le compte de clients provinciaux, soit le remboursement de la taxe sur l'énergie de la Colombie-Britannique.

Afin d'appuyer l'initiative intergouvernementale de la prestation nationale pour enfants, nous avons amélioré nos échanges de données en parachevant la mise en oeuvre du lien de synchronisation des données sur les prestations. Ce lien facilite le versement exact de l'aide sociale provinciale ou territoriale, à la lumière des paiements du supplément fédéral de la prestation nationale pour enfants. Nous avons en outre assuré des transferts de données vers nos partenaires provinciaux, territoriaux et fédéraux pour des programmes qui ne sont pas administrés par l'ADRC, et nous avons traité des compensations par remboursements d'une valeur de 105 millions de dollars pour d'autres organismes gouvernementaux. Nous avons continué de développer notre partenariat avec la Nouvelle-Écosse au chapitre de la Worker's Compensation Board et nous avons mis en oeuvre son programme de remboursement de la TVH aux acheteurs d'une première maison. Nous étendons à d'autres provinces les partenariats que nous avons formés avec l'Ontario et la Nouvelle-Écosse afin que le numéro d'entreprise puisse être attribué dans le cadre de programmes provinciaux destinés aux entreprises, et les travaux de ce côté sont très avancés au Nouveau-Brunswick, au Manitoba et en Colombie-Britannique. Nous avons aussi instauré trois nouvelles taxes de vente des Premières nations.

Nous avons rendu compte de nos activités à nos partenaires à l'occasion des rencontres entre le commissaire et les ministres provinciaux et territoriaux des Finances ou leurs représentants désignés qui ont fait suite aux rapports annuels que nous avons soumis à chaque administration en janvier 2001. De plus, nous avons maintenant des ententes-cadres de gestion des services avec neuf administrations. Une relation étroite avec les provinces, les territoires et les autres ministères fédéraux débouche sur une rationalisation des processus, de même que sur un moins grand dédoublement et sur un meilleur service à un coût moindre pour les Canadiens.

Pour l'instant, il ne nous est pas encore possible d'évaluer avec précision les coûts supplémentaires liés à ces nouveaux services. Nous le ferons dans le cadre de notre projet de comptabilité par activités (CPA), qui s'étendra à l'ensemble de l'ADRC.

Changements intervenus : La confiance que placent les administrations dans notre capacité de réaliser des programmes économiques et de procéder à des transferts et à des échanges de données — de façon rapide et dans les limites de notre financement global — est sans cesse confirmée, comme en témoigne la mise en oeuvre de deux autres programmes, de multiples changements au calcul des prestations ainsi que de transferts de données nouveaux ou améliorés. En progressant peu à peu dans la conclusion de nouveaux partenariats avec les provinces et territoires (tableau 3-1), nous respectons généralement les délais que nous nous sommes fixés dans la deuxième année de notre programme d'innovation. Nous nous plaçons actuellement en position d'administrer un plus grand nombre de programmes pour nos partenaires dans les années à venir.

Critères de réussite : *Croissance continue du nombre de programmes administrés pour le compte des provinces, des territoires et d'autres partenaires fédéraux de manière à réduire le dédoublement des efforts et à entraîner une diminution du coût global d'exécution des programmes. Réalisation des engagements énoncés dans le Plan d'entreprise de l'ADRC. Échanges de données efficaces et croissance continue du nombre de services fournis dans le cadre d'ententes avec nos partenaires.*

■ Résultats attendus atteints
● L'évaluation est fondée sur des données fiables

■ Résultats attendus en grande partie atteints
L'évaluation est fondée sur des données assez fiables

■ Résultats attendus non atteints
● L'évaluation est fondée sur des données peu fiables

Rendement par secteur d'activité
Programmes de prestations et autres services

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants du rendement

3-1

	Programmes de prestations et autres services										
	Prestations et crédits pour enfants		Autres programmes et partenariats		Échanges de données sur le SPNE		Transferts de données sur les programmes		Ententes-cadres gestion de services		Rencontre avec le commissaire
	Exist.	Nouv.	Exist.	Nouv.	Exist.	Nouv.	Exist.	Nouv.	Exist.	Nouv.	en 2001-2002
Alberta	1		1		✓				✓		✓
Colombie-Britannique	2			1	✓		✓			✓	
Île-du-Prince-Édouard					✓				✓		✓
Manitoba						✓			✓		✓
Nouveau-Brunswick	2										✓
Nouvelle-Écosse	1		3		✓			✓	✓		✓
Nunavut	2					✓					
Ontario			2		✓		✓				✓
Québec					✓		✓				✓
Saskatchewan	2				✓		✓			✓	
Terre-Neuve-et-Labrador	3	1			✓		✓			✓	✓
Territoires du Nord-Ouest	2					✓			✓		✓
Yukon	1				✓					✓	
TOTAL	**17**		**7**		**12**		**6**		**9**		**9**

Nous avons continué de mener à bien notre stratégie de recherche de clients auprès des provinces et des territoires en lançant de nouveaux programmes, en améliorant les échanges et les transferts de données et en signant de nouvelles ententes-cadres sur la gestion des services.

Facteurs liés au rendement —
- Demande de nouveaux programmes et de nouveaux transferts de données
- Exigences des provinces et territoires en matière de reddition de comptes

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Progrès par rapport au Chemin à prendre 2000-2001

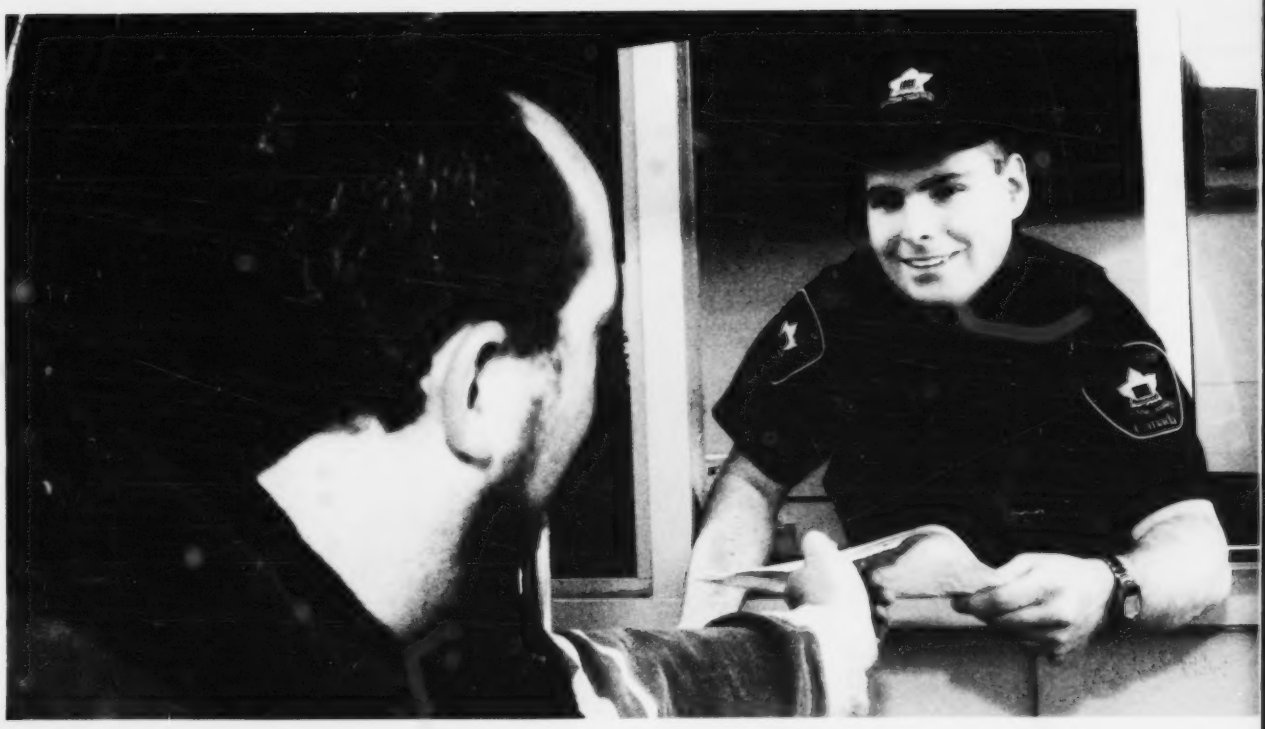
Secteurs d'amélioration ciblés*	Date d'échéance visée*	Situation actuelle	Respect des délais en 2001-2002	À intégrer au Chemin à prendre 2002 et années suivantes?
Améliorer l'accessibilité des services téléphoniques, notamment en établissant des normes de service au public s'inspirant des objectifs de rendement internes existants.	2001-2004	En juin 2001, nous avons mis en service le réseau 1 800 pour la PFCE dans l'ensemble du pays, ce qui a contribué à augmenter la facilité d'accès pour les demandeurs, qui est passée de 68 % en 2000-2001 à 91 % en 2001-2002; ce résultat est supérieur à notre fourchette cible de 80 à 85 %. Nous continuons d'utiliser notre réseau actuel pour les demandes de renseignements sur le crédit pour la TPS/TVH; dans ce domaine, la facilité d'accès pour les demandeurs a augmenté, pour passer de 68 % en 2000-2001 à 71 % en 2001-2002. Nous cherchons actuellement des moyens d'atteindre la fourchette cible de 80 à 85% pour ces appels. Nous poursuivrons notre objectif de mettre en place des normes pour le service téléphonique en 2003-2004.	✓	Oui Voir le point 1 ci-dessous
Mettre en application des normes de service en matière de correspondance, de mise à jour des comptes et de validation et contrôle.	2001-2002	Des normes de service en matière de correspondance et de mise à jour des comptes ont été élaborées et seront diffusées en même temps que les normes de service en matière de validation et de contrôle en 2002-2003.	✓	Oui Voir le point 2 ci-dessous
Offrir de nouvelles options de service électroniques, par exemple la possibilité de modifier des données personnelles au moyen d'Internet.	2001-2002	Nous avons lancé la fonction de changement d'adresse en ligne en février 2002. En 2002-2003, nous passerons à l'infrastructure à clés publiques (ICP) protégée la voie de communication qui est actuellement mise au point pour être utilisée dans l'ensemble du gouvernement. Nous avons également lancé SIMNET, une fonction libre-service qui permet aux clients de déterminer approximativement les montants auxquels ils ont droit.	✓	Non Mise en oeuvre terminée
Mettre en oeuvre le cadre de mesure du rendement de l'ADRC.	2001-2004	Conformément à la mise en oeuvre plus vaste de l'initiative de la fiche d'évaluation équilibrée, les travaux d'élaboration des mesures et des indicateurs de la fiche d'évaluation équilibrée ont avancé. Cependant, à l'échelle organisationnelle, l'ADRC n'a pas accompli les progrès fixés pour la mise en oeuvre graduelle de la FEE (voir page 1-109). En 2002-2003, nous sommes de nouveau sur la bonne voie.	✗	Oui Voir le point 5 ci-dessous
Utiliser plus efficacement l'entrepôt de données et les outils connexes.	2001-2004	Une utilisation plus efficace du système d'aide à la décision pour les programmes de prestations a déjà fait considérablement augmenter le nombre des validations ciblées par rapport à celui des validations générales. Nous continuons de concentrer nos efforts sur les clients à risque élevé, en recourant à l'établissement de profils par ordinateur.	✓	Oui Voir le point 3 ci-dessous
Élaborer un modèle faisant ressortir les économies de coûts.	2001-2004	Nous aidons les provinces et les territoires à prendre conscience des économies que l'administration de programmes par l'ADRC leur permettrait de réaliser.	✓	Oui Voir le point 4 ci-dessous

✓ Délai respecté ✓ Délai en grande partie respecté ✗ Délai non respecté

* Source : *Rapport annuel au Parlement 2000-2001*

Le chemin à prendre —2002 et années suivantes

1. Continuer de chercher des moyens d'améliorer l'accessibilité des services téléphoniques pour les appels sur le crédit pour la TPS/TVH afin d'atteindre l'objectif visé (résultat attendu 1).
2. Publier des normes de service en matière de correspondance, de mise à jour des comptes et de validation et contrôle (résultat attendu 2).
3. Mettre en oeuvre un nouveau système de gestion des cas pour les activités de validation et de contrôle afin de favoriser une meilleure analyse des projets, la production de rapports statistiques et l'établissement de mesures de l'efficacité qui prévoient d'autres objectifs, une surveillance accrue et des recherches plus poussées (résultat attendu 2).
4. Continuer d'explorer des façons de recueillir de l'information sur les économies approximatives qu'entraîne pour les contribuables l'administration de programmes par l'ADRC (résultat attendu 3).
5. Poursuivre la mise en oeuvre de la fiche d'évaluation équilibrée, ce qui nous permettra de faire rapport de façon plus efficace et plus impartiale sur nos réussites et nos écarts de rendement pour les besoins de la prise de décisions (ensemble du secteur d'activité).



Au sujet des Services des douanes

Le Programme des douanes est une des opérations les plus complexes et ambitieuses du gouvernement de nos jours. Dans un environnement en constante évolution, les douanes s'acquittent d'un double mandat qui consiste à protéger la santé et la sécurité des citoyens ainsi qu'à soutenir la compétitivité des entreprises canadiennes au pays et à l'étranger.

Les douanes appliquent un grand nombre de règlements, de lois et d'accords commerciaux internationaux pour leur propre compte ainsi que pour le compte d'autres ministères et organismes. À la frontière, elles s'occupent du traitement des marchandises et des voyageurs, elles surveillent et contrôlent les importations et les exportations de marchandises contrôlées et réglementées, elles luttent contre la contrebande et elles interdisent l'entrée de matériel prohibé et de personnes indésirables.

Au cours des prochaines années, l'attention accrue portée aux questions de sécurité continuera d'être un des facteurs déterminants de la collaboration du Canada avec les États-Unis en vue de l'amélioration de la sécurité et de l'efficacité à la frontière.

Nous continuons également d'encourager des partenariats avec d'autres pays afin d'appuyer les efforts internationaux en matière de sécurité et de faire valoir le libre accès aux destinations et aux marchés internationaux pour les entreprises et les voyageurs canadiens. Depuis les événements du 11 septembre, notre défi consiste à protéger la frontière tout y en favorisant le mouvement efficace des échanges commerciaux et des déplacements légitimes, élément essentiel de la croissance et du développement économiques du Canada.

Notre travail est particulièrement distinct de celui des autres secteurs d'activité à l'ADRC, notre histoire et notre culture remontant à plus d'un siècle. Nous fonctionnons en temps réel, fournissant un service dans plus de 480 postes frontaliers terrestres, aéroports et ports maritimes. Dans certains bureaux, ce service est offert 24 heures par jour, 7 jours par semaine. Notre effectif est particulièrement varié, regroupant un large éventail de compétences spécialisées. Au total, environ 8 000 personnes sont à notre emploi durant les périodes de pointe.

Nous avons un résultat escompté

La santé et la sécurité des Canadiens et les intérêts des entreprises sont protégés, et la croissance économique du Canada est accrue grâce à une saine gestion de la frontière et des politiques commerciales – Bien que la sécurité ait pris une importance accrue au cours de la dernière année, elle a toujours constitué une priorité dans l'exercice de nos fonctions en vue de l'accomplissement de notre résultat escompté. La recherche de l'équilibre

délicat entre la sécurité et la promotion économique est un processus continu qui doit s'adapter aux changements dans le milieu. C'est pourquoi nous visons à offrir la combinaison optimale d'activités, dans les limites de notre budget, en vue de la gestion responsable des services frontaliers et des échanges commerciaux, en nous fondant sur une évaluation du risque et des partenariats solides. Cette combinaison, avec les outils appropriés et un élément de service dynamique pour informer les particuliers et les entreprises de leurs obligations en vertu de la loi, vise à encourager l'observation des lois régissant la frontière et les échanges commerciaux. Nous visons en outre à créer des règles du jeu équitables pour les négociants en soutenant un environnement douanier uniforme et prévisible et en protégeant les producteurs nationaux contre les pratiques commerciales préjudiciables. Enfin, pour protéger la frontière et faciliter les échanges commerciaux, nous devons assurer la prestation de nos programmes en ayant recours aux services d'employés compétents, bien informés et en nombre suffisant pour s'acquitter de la charge de travail.

Critères de réussite de haut niveau

En règle générale, nous aurons atteint notre résultat escompté lorsque :

- **nous renforcerons nos activités d'exécution en vue de déterminer les menaces et d'y réagir;**
- **nous comprendrons les questions d'observation dans l'ensemble du programme des douanes et disposerons d'un plan fonctionnel pour la gestion du risque connexe;**
- **nous offrirons des services responsables qui encourageront l'observation volontaire sans porter atteinte à la sécurité;**
- **nous ferons valoir une conjoncture plus stable et certaine pour les transactions commerciales.**

Conclusions par rapport aux résultats escomptés

Le contexte dans lequel nous opérons a été troublé par les attaques terroristes contre les États-Unis le 11 septembre 2001. Notre réponse immédiate et notre priorité absolue ont alors été de traiter les préoccupations accrues d'ordre sécuritaire en Amérique du Nord. Les attaques terroristes ont aussi rendu plus pressants nos efforts en matière de partenariat avec les États-Unis en vue d'une frontière sûre, qui soit ouverte aux échanges commerciaux et aux déplacements légitimes. Par conséquent, nous avons fait valoir un certain nombre de jalons relatifs à des initiatives clés du Plan d'action des douanes (qui met l'accent sur le traitement en fonction du risque, l'autocotisation, l'information préalable et la préautorisation), et nous travaillons maintenant avec les États-Unis et nos partenaires au Canada à élargir la portée d'autres initiatives dans le cadre de la Déclaration sur la frontière intelligente Canada-États-Unis.

Nos mesures rapides et efficaces suivant les événements du 11 septembre ont confirmé notre capacité de protéger les Canadiens à la frontière contre les menaces sérieuses et sans précédent pour notre sécurité, sans interrompre la circulation des marchandises et des voyageurs légitimes. De surcroît, nous sommes certains d'avoir, à tous points de vue, atteint en grande partie notre résultat escompté visant à protéger la santé et la sécurité des Canadiens et les intérêts des entreprises ainsi qu'à soutenir la croissance économique du Canada au moyen d'une gestion responsable des services à la frontière et des échanges commerciaux.

Par ailleurs, nous estimons, d'après des données actuellement disponibles, que les voyageurs et les négociants respectent en règle générale les formalités douanières. Les résultats de tests sur échantillonnage, quoiqu'ils ne soient pas fiables sur le plan statistique, révèlent des taux d'observation à la frontière pour la plus grande partie des déclarations allant de 91 % à 97 % pour les voyageurs et les entreprises commerciales. Toutefois, un examen préliminaire des livres et des dossiers d'un échantillon d'importateurs dans trois secteurs prioritaires a révélé que le taux d'observation de certaines exigences relatives au classement et à l'établissement de la valeur de certaines marchandises importées (acier, textiles et chaussures) n'était peut-être pas aussi élevé que nous l'avions cru. Les taux d'erreur dans le groupe visé par l'échantillon varient de 19 % à 31 %. Une analyse poussée permettra d'évaluer la fiabilité de ces résultats ainsi que le degré d'observation dans d'autres secteurs commerciaux prioritaires. Ainsi, nous pourrons déterminer et régler les cas d'inobservation de la législation commerciale.

Enfin, bien que les délais d'attente pour les personnes entrant au Canada aux principaux points d'entrée étaient conforme à la norme de service dans l'ensemble avant le 11 septembre, on comprendra que ces délais ont augmenté de façon considérable en raison des exigences accrues en matière de sécurité immédiatement après les attaques terroristes.

Nous avons travaillé étroitement avec les États-Unis à l'élaboration de la Déclaration sur la frontière intelligente, et nous avons continué de contribuer à la normalisation des processus d'importation et d'exportation à l'échelle internationale.

Nos conclusions se fondent dans une large mesure sur une évaluation qualitative de notre rendement. D'autres travaux sont donc nécessaires en vue de l'élaboration d'un ensemble d'indicateurs de rendement plus rigoureux et exhaustifs.

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Nos conclusions se fondent dans une large mesure sur une évaluation qualitative de notre rendement. D'autres travaux sont donc nécessaires en vue de l'élaboration d'un ensemble d'indicateurs de rendement plus rigoureux et exhaustifs.

Contexte

Cette année a été marquée par de nouvelles initiatives, une nouvelle législation clé et de nouveaux accords internationaux. Des changements, tels que l'adoption de la nouvelle *Loi antiterroriste*, la modification de la *Loi sur les douanes* à l'appui du Plan d'action des douanes et la signature de nouvelles ententes de collaboration avec nos partenaires, nous ont donné de nouvelles responsabilités et de nouveaux outils pour atteindre notre résultat escompté. Ces responsabilités et outils comprennent la capacité d'imposer des sanctions administratives graduées pour les infractions aux lois douanières, des leviers améliorés pour la collecte de renseignements et des efforts continentaux coordonnés en matière de sécurité. Nous avons réalisé des progrès en ce qui a trait à la mise en pratique de ces nouvelles responsabilités et de ces nouveaux outils. Grâce à un financement additionnel et à des pratiques améliorées de la gestion du risque, nous rationalisons le mouvement des échanges commerciaux et des voyageurs à faible risque et mettons l'accent sur les secteurs à risque élevé ou inconnu afin d'offrir aux Canadiens une frontière plus efficace et sécuritaire.

Données chiffrées

- 102 millions de voyageurs traités (un déclin de 8 % dû à la diminution des voyages internationaux après le 11 septembre)
- 4,6 millions d'examens des douanes (une augmentation du taux de 31 % par rapport à 2000-2001, en raison de la vigilance accrue après le 11 septembre)
- 10,8 millions de mainlevées traitées dans le secteur commercial
- 165 441 importateurs servis dans le secteur commercial
- 3,3 milliards de dollars de droits à l'importation bruts perçus
- 21 milliards de dollars de TPS/TVH perçus; 343 milliards de dollars d'importations traitées
- Saisies d'une valeur estimative de 460 millions de dollars
- Adoption de 47 conclusions de préjudice en vertu de la *Loi sur les mesures spéciales d'importation* (LMSI), offrant à la production canadienne une protection de 13,9 milliards de dollars

Modèle logique

Nous avons préparé un modèle logique des douanes (aller à www.adrc.gc.ca/rapportannuel), qui fournit un guide permettant de comprendre les liens entre les intrants, les activités et les extrants correspondants qui sont indispensables pour atteindre nos six résultats attendus à l'appui de notre résultat escompté. Ce guide permet aussi de comprendre la façon dont ces éléments mènent à nos résultats stratégiques globaux. Ce modèle logique constitue la base de notre fiche de rendement, qui résume notre rendement par rapport à chacun des résultats attendus.

Contribution des autres

Nos réalisations ou leçons tirées ne sont pas toutes seulement imputables à l'ADRC. Nous dépendons de solides alliances avec d'autres ministères et organismes, au Canada et à l'étranger, pour faciliter les échanges commerciaux et les voyages et protéger la santé et la sécurité des Canadiens. Nous travaillons en étroite collaboration avec d'autres organisations, telles que la Gendarmerie royale canadienne, à partager l'information et à recueillir les renseignements permettant de cibler des activités illégales et terroristes, de les perturber et d'y mettre fin. Nous travaillons également avec nos partenaires nationaux et internationaux à mettre en œuvre des mesures et à élaborer des règles et des pratiques internationales qui aideront à faciliter les échanges commerciaux légitimes.

Notre travail est facilité par l'appui d'une solide base législative qui favorise l'observation en prévoyant des pénalités et d'autres sanctions en cas d'inobservation. Nous dépendons de la souplesse du système législatif pour reconnaître les nouveaux défis et fournir de nouveaux outils et pouvoirs afin de protéger les Canadiens et leurs intérêts économiques dans le village planétaire.

Au cours de la dernière année, nous avons collaboré de façon productive avec nos partenaires gouvernementaux clés. Nous avons travaillé en partenariat avec Citoyenneté et Immigration Canada à chercher de meilleures façons de cibler les voyageurs non admissibles et à accélérer le traitement des voyageurs à faible risque. Nous nous sommes penchés de concert avec l'Agence canadienne d'inspection des aliments sur l'interdiction de l'importation d'animaux ou de plantes susceptibles d'être porteurs de maladies ou de parasites, comme la fièvre aphteuse, afin de protéger les cultures et les troupeaux canadiens. Nous avons collaboré avec Environnement Canada à la protection des espèces en voie de disparition. Nous avons aussi travaillé avec Santé Canada à contrôler la propagation de maladies transmissibles et à vérifier les marchandises contrôlées, telles que les produits pharmaceutiques. Enfin, nous avons travaillé avec Transports Canada et le secteur privé à aider à fournir l'infrastructure nécessaire pour traiter efficacement les voyageurs et les négociants à la frontière de la manière la plus rapide et la plus sûre possible sans compromettre la sécurité. Le soutien des relations permanentes avec les autres ministères partenaires, les clients et les intervenants est essentiel à la mise en place d'un régime efficace de gestion de l'observation.

Profil des dépenses

En 2001-2002, 16 % (560 millions de dollars) du budget global de l'ADRC ont été consacrés au secteur d'activité des douanes. Cela représente une augmentation globale d'environ 64 millions de dollars (13 %) depuis 2000-2001. La plus grande partie de cette augmentation (environ 60 millions de dollars) visait les activités d'exécution, qui comptent maintenant pour environ 15 % du budget des douanes. Les dépenses dans ce secteur comprennent l'achat

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- Adoption de 47 conclusions de préjudice en vertu de la *Loi sur les mesures spéciales d'importation* (LMSI), offrant à la production canadienne une protection de 13,9 milliards de dollars

Modèle logique

Nous avons préparé un modèle logique des douanes (aller à www.adrc.gc.ca/rapportannuel), qui fournit un guide permettant de comprendre les liens entre les intrants, les activités et les extrants correspondants qui sont indispensables pour atteindre nos six résultats attendus à l'appui de notre résultat escompté. Ce guide permet aussi de comprendre la façon dont ces éléments mènent à nos résultats stratégiques globaux. Ce modèle logique constitue la base de notre fiche de rendement, qui résume notre rendement par rapport à chacun des résultats attendus.

Contribution des autres

Nos réalisations ou leçons tirées ne sont pas toutes seulement imputables à l'ADRC. Nous dépendons de solides alliances avec d'autres ministères et organismes, au Canada et à l'étranger, pour faciliter les échanges commerciaux et les voyages et protéger la santé et la sécurité des Canadiens. Nous travaillons en étroite collaboration avec d'autres organisations, telles que la Gendarmerie royale canadien, à partager l'information et à recueillir les renseignements permettant de cibler des activités illégales et terroristes, de les perturber et d'y mettre fin. Nous travaillons également avec nos partenaires nationaux et internationaux à mettre en oeuvre des mesures et à élaborer des règles et des pratiques internationales qui aideront à faciliter les échanges commerciaux légitimes.

Notre travail est facilité par l'appui d'une solide base législative qui favorise l'observation en prévoyant des pénalités et d'autres sanctions en cas d'inobservation. Nous dépendons de la souplesse du système législatif pour reconnaître les nouveaux défis et fournir de nouveaux outils et pouvoirs afin de protéger les Canadiens et leurs intérêts économiques dans le village planétaire.

Au cours de la dernière année, nous avons collaboré de façon productive avec nos partenaires gouvernementaux clés. Nous avons travaillé en partenariat avec Citoyenneté et Immigration Canada à chercher de meilleures façons de cibler les voyageurs non admissibles et à accélérer le traitement des voyageurs à faible risque. Nous nous sommes penchés de concert avec l'Agence canadienne d'inspection des aliments sur l'interdiction de l'importation d'animaux ou de plantes susceptibles d'être porteurs de maladies ou de parasites, comme la fièvre aphteuse, afin de protéger les cultures et les troupeaux canadiens. Nous avons collaboré avec Environnement Canada à la protection des espèces en voie de disparition. Nous avons aussi travaillé avec Santé Canada à contrôler la propagation de maladies transmissibles et à vérifier les marchandises contrôlées, telles que les produits pharmaceutiques. Enfin, nous avons travaillé avec Transports Canada et le secteur privé à aider à fournir l'infrastructure nécessaire pour traiter efficacement les voyageurs et les négociants à la frontière de la manière la plus rapide et la plus sûre possible sans compromettre la sécurité. Le soutien des relations permanentes avec les autres ministères partenaires, les clients et les intervenants est essentiel à la mise en place d'un régime efficace de gestion de l'observation.

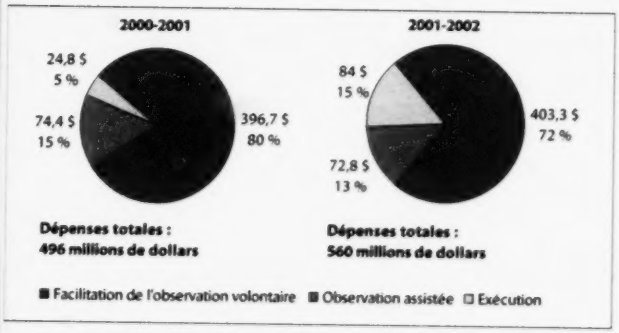
Profil des dépenses

En 2001-2002, 16 % (560 millions de dollars) du budget global de l'ADRC ont été consacrés au secteur d'activité des douanes. Cela représente une augmentation globale d'environ 64 millions de dollars (13 %) depuis 2000-2001. La plus grande partie de cette augmentation (environ 60 millions de dollars) visait les activités d'exécution, qui comptent maintenant pour environ 15 % du budget des douanes. Les dépenses dans ce secteur comprennent l'achat

d'équipement de détection de la contrebande, la recherche et le développement en ce qui concerne les menaces nouvelles, ainsi que des activités comme le programme de chiens détecteurs et les équipes d'intervention mobiles.

Comme le montre le tableau 14 la plus grande partie du budget des douanes (72 %) a été consacrée à la facilitation de l'observation volontaire grâce à des activités telles que la ligne d'inspection primaire, où les personnes arrivant au Canada font leur déclaration initiale à un des quelque 3 600 agents en uniforme. Les activités d'aide en matière d'observation continuent de représenter environ 13 % de notre budget global (une légère baisse par rapport au chiffre de 15 % de l'an dernier).

Tableau 14 : Ressources totales des douanes affectées au continuum de l'observation



Remarque : Les pourcentages ci-dessus sont basés sur les meilleures estimations, de la part de la direction, des dépenses réelles des secteurs d'activité pour l'ensemble du continuum de l'observation.

Faits saillants du rendement

La prochaine section (commençant à la page 1-76) présente la fiche de rendement détaillée des Services des douanes. Elle résume notre rendement durant la période visée pour ce qui est des six résultats attendus à l'appui de notre résultat escompté : la santé et la sécurité des Canadiens et les intérêts des entreprises sont protégés, et la croissance économique est accrue grâce à une saine gestion de la frontière et des politiques commerciales. Les résultats escomptés des Services des douanes ont été modifiés depuis la parution du Rapport annuel 2000-2001, pour mieux refléter l'environnement qu'ont engendré les événements du 11 septembre.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
La santé et la sécurité des Canadiens et les intérêts des entreprises sont protégés, et la croissance économique est accrue grâce à une saine gestion de la frontière et des politiques commerciales.

Résultats attendus

1. **Exécution améliorée permettant de relever rapidement les menaces à la santé et à la sécurité de la population et de l'économie du Canada et d'y réagir.**

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
■	■	↑

Rendement de l'année en cours : Nous évaluons les menaces à la santé et à la sécurité de la société, ainsi qu'à l'économie du Canada, en permanence et à divers niveaux. Nous continuons de lutter contre le trafic de contrebande, comme les drogues, les armes à feu, la pornographie, l'alcool et le tabac, à l'aide du renseignement et de l'équipement de détection, sans compter les compétences et les capacités des agents des douanes. Nos saisies de drogues, d'une valeur de 426 millions de dollars, ont représenté environ 50 % de toutes les drogues saisies au Canada l'an dernier par tous les organismes d'exécution de la loi. (Le tableau 1-3 indique certains changements de volume dans la lutte contre la contrebande au cours de ces deux dernières années.) Nos efforts à la frontière, qu'appuie le programme des pouvoirs conférés aux agents, ont également permis de retourner 93 enfants à leur famille, d'arrêter ou de retenir 1 285 chauffeurs en état d'ébriété, d'arrêter 705 personnes visées par un mandat non exécuté et d'intercepter 247 véhicules volés en 2001-2002.

Une menace internationale existante relative au terrorisme s'est concrétisée le 11 septembre 2001. Par suite des attaques aux États-Unis et de la menace possible au Canada, nous avons immédiatement renforcé le contrôle des passagers et des marchandises afin de détecter tout mouvement lié au terrorisme. (Le tableau 1-2 indique les tendances en matière de volumes et de mesures d'exécution au cours de ces deux dernières années.) Dans les heures qui ont suivi les attaques, l'alerte a été lancée dans les bureaux d'entrée partout au pays et les agents des douanes ont été mobilisés pour traiter les nombreux avions à destination des É.-U. détournés sur le Canada tout en maintenant un haut degré de vigilance (tableau 1-1).

Après le 11 septembre, nous avons reçu une allocation immédiate de 6 millions de dollars pour acquérir de la technologie de détection de la contrebande afin de nous aider à intercepter les marchandises de contrebande ainsi que les marchandises liées à des activités terroristes. Grâce à ce nouveau financement et à une allocation de 8,5 millions de dollars accordée en juin 2001, le programme des douanes a continué à rechercher et à acheter du nouvel équipement pour faire face aux menaces permanentes et nouvelles. De plus, en reconnaissance de notre rôle à titre de joueur clé du programme de sécurité du gouvernement, 433 millions de dollars ont été alloués à l'ADRC dans le cadre du financement de la sécurité publique et de la lutte contre le terrorisme.

Grâce à nos efforts permanents en matière de collaboration, nous avons négocié de nouveaux protocoles d'entente cadres avec plusieurs autres ministères afin de renforcer notre capacité de déterminer les menaces externes de toutes sortes et d'y réagir. Cependant cette initiative demande plus de temps que prévu. (Le tableau 1-4 donne une vue d'ensemble des négociations continues.)

Nous avons aidé à protéger les producteurs canadiens contre les importations faisant l'objet de subventions ou de dumping déloyaux. Par suite de plaintes reçues des industries canadiennes, nous avons mené huit enquêtes mettant en cause un certain nombre de pays et de marchandises, et 41 mesures visant des pays en particulier ont découlé de ces enquêtes.

Changements intervenus : Notre réponse extraordinaire aux événements du 11 septembre a mis en évidence notre capacité de déterminer les menaces et d'y réagir. Nous avons investi considérablement dans le nouvel équipement de détection de la contrebande afin d'améliorer notre efficacité au chapitre de la lutte contre l'inobservation dans les bureaux d'entrée canadiens. La valeur totale des saisies est passée de 679 millions de dollars en 2000-2001 à 460 millions de dollars en 2001-2002. Nous croyons que cette baisse s'explique, du moins en partie, par l'effet dissuasif de nos efforts accrus en matière de sécurité à la suite du 11 septembre. Bien que le nombre d'enquêtes antidumping et d'enquêtes sur les subventions soit passé de 11 en 2000-2001 à 8 en 2001-2002, le nombre de mesures découlant de ces enquêtes et visant des pays particuliers a augmenté, pour passer de 20 à 41.

Remarque : L'exécution renforcée, qui était traitée au milieu du rapport sur le rendement l'an dernier, est maintenant examinée en premier, en raison du changement de priorité nécessaire à la suite du 11 septembre.

Critères de réussite : *Continuer d'intercepter une part importante des marchandises de contrebande saisies par les organismes d'exécution canadiens.*

Réagir rapidement et convenablement à toutes les menaces considérables connues à la santé et à la sécurité des Canadiens.

Répondre en temps opportun aux demandes de protection des entreprises canadiennes contre les importations faisant l'objet de dumping ou de subventions et causant un préjudice.

■ Résultats attendus atteints
● L'évaluation est fondée sur des données fiables.

Résultats attendus en grande partie atteints
L'évaluation est fondée sur des données assez fiables.

■ Résultats attendus non atteints
● L'évaluation est fondée sur des données peu fiables.

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

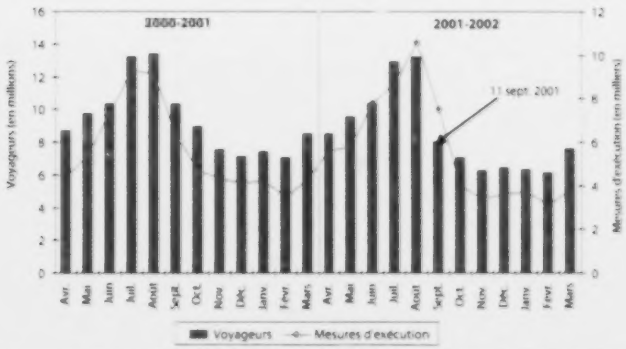
Faits saillants du rendement

1-1 **Intervention le 11 septembre : un rendement exemplaire**

Photo : gracieuseté de l'autorité de l'aéroport d'Halifax

- Dans les 45 minutes qui ont suivi les attaques terroristes, des ressources ont été mobilisées pour traiter plus de 33 000 passagers et membres d'équipage se trouvant à bord de 224 appareils détournés.
- L'alerte de sécurité nationale de priorité 1 a été déclenchée immédiatement.
- Le Centre des opérations d'urgence a été activé à l'Administration centrale des douanes.
- Dans le cadre de la Déclaration sur la frontière intelligente, des groupes de travail conjoints États-Unis-Canada ont été établis à l'appui de la gestion coopérative des services frontaliers.
- Il y a eu une liaison et un échange d'information sans précédent avec les autres organismes d'exécution de la loi et les É.-U.
- Les fonctionnaires des douanes ont fait preuve de professionnalisme et de compassion.

1-2 **Nombre de voyageurs et mesures d'exécution**



Les mesures d'exécution comprennent toutes les interceptions de marchandises non déclarées.

Le nombre de voyageurs a chuté de 21 % en septembre 2001 par rapport à l'année précédente, tandis que les mesures d'exécution ont amorcé un déclin à compter d'octobre 2001, et ce, malgré une augmentation du taux d'examen (qui est passé de 3,6 % avant le 11 septembre à 5,2 % après cette date). Les chiffres concernant les voyageurs et les mesures d'exécution ont continué d'être inférieurs de 10 à 20 % pendant le reste de l'exercice. Les chiffres réduits combinés avec la vigilance accrue de la part des agents des douanes aux points d'entrée ont peut-être contribué au nombre réduit de saisies pendant l'ensemble de l'année.

1-3 **Lutte contre la contrebande – comparaison des deux derniers exercices**

	2000-2001	2001-2002	Changement (%)
Armes (nombre)	25 169	17 484	-30,53 %
Alcool (litres)	32 445	35 796	10,33 %
Bijoux (valeur)	4 988 626 $	5 971 687 $	19,71 %
Drogues (valeur)	636 483 801 $	426 212 878 $	-33,04 %

Dans l'ensemble, le nombre et la valeur des marchandises interceptées ont diminué par rapport à l'exercice précédent. Bien que nous croyions que les événements du 11 septembre ont influé sur le niveau d'observation général, la tendance à la baisse pour ce qui est des mesures d'exécution précède les tragiques événements aux États-Unis.

1-4

Atténuation du risque : Négociation continue de protocoles d'entente en 2001-2002
Agence canadienne de l'inspection des aliments
• sanctions percevables
Santé Canada
• maladies quarantenaires
Environnement Canada
• Convention sur le commerce international des espèces menacées d'extinction
• déchets dangereux
Ressources naturelles Canada
• explosifs

Facteurs liés au rendement —

- Mondialisation
- Collaboration internationale dans la lutte contre la contrebande
- Rapports de renseignements nationaux et internationaux
- Gestion du risque

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente.

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants du rendement

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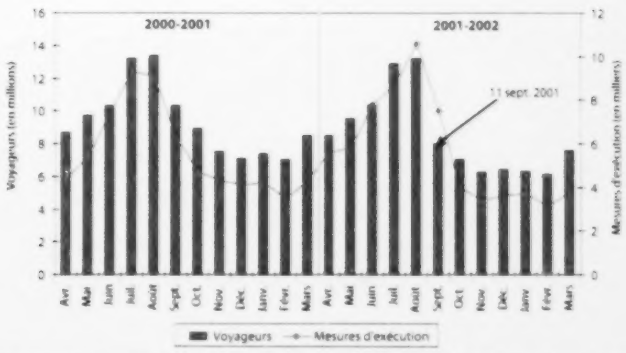
1-2

Nombre de voyageurs et mesures d'exécution



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1-3

Lutte contre la contrebande – comparaison des deux derniers exercices

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1-4

Atténuation du risque : Négociation continue de protocoles d'entente en 2001-2002

Agence canadienne de l'inspection des aliments

- sanctions percevables

Santé Canada

- maladies quarantenaires

Environnement Canada

- Convention sur le commerce international des espèces menacées d'extinction
- déchets dangereux

Ressources naturelles Canada

- explosifs

Facteurs liés au rendement —

- Mondialisation
- Collaboration internationale dans la lutte contre la contrebande
- Rapports de renseignements nationaux et internationaux
- Gestion du risque

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente.

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
La santé et la sécurité des Canadiens et les intérêts des entreprises sont protégés, et la croissance économique est accrue grâce à une saine gestion de le frontière et des politiques commerciales.

Résultats attendus

2. Gestion efficace de l'observation qui rehausse la sécurité personnelle et économique et favorise les partenariats et l'observation soutenue.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
●	●	■

Rendement de l'année en cours : La compréhension de l'observation demeure à la fois un défi et une tâche essentielle à la gestion efficace du risque. Nous passons d'un système de gestion du risque fondé essentiellement sur l'expérience et le jugement à un système s'appuyant sur des évaluations approfondies de l'observation. En 2001-2002, nous avons franchi la deuxième année d'un cycle d'échantillonnage au hasard de trois ans en vue de mesurer les taux d'observation globaux à la frontière par mode. Différents bureaux frontaliers sont ciblés chaque année du cycle. Les résultats d'une année à l'autre peuvent donc varier pour plusieurs raisons, dont les différences entre les bureaux ou la portée limitée. Cependant, les résultats réunis des deux premières années donnent tout au moins une idée générale de l'observation par mode. Nous estimons, d'après ces chiffres (tableau 2-1) et d'autres renseignements obtenus, que les voyageurs et les négociants observent, en règle générale, la législation douanière. L'an prochain, lorsque le cycle de trois ans sera révolu, nous espérons avoir une meilleure idée des taux d'observation globaux à la frontière.

Pour évaluer le degré d'observation de la législation commerciale, nous vérifions les livres et les dossiers d'un échantillon aléatoire d'importateurs pour nous assurer que ceux-ci ont répondu à toutes les exigences commerciales. Toutefois, notre méthodologie actuelle n'est pas suffisamment rigoureuse pour en tirer des conclusions solides. Une évaluation préliminaire de 74 vérifications après la mainlevée dans trois secteurs de marchandises prioritaires (textiles et vêtements, acier et chaussures) révèle un taux d'erreur élevé en ce qui a trait au classement des marchandises et à l'établissement de la valeur des transactions commerciales pour ces marchandises en 2000-2001. Les taux d'erreur de l'échantillon varient entre 19 % et 31 % (tableau 2-2). Une analyse poussée permettra d'évaluer la fiabilité de ces résultats ainsi que le degré d'observation dans d'autres secteurs commerciaux prioritaires. Ainsi, nous pourrons déterminer et régler les cas d'inobservation de la législation commerciale. Nous élaborons actuellement une solution à long terme pour l'analyse des résultats de ces vérifications après la mainlevée.

Pour encourager de hauts niveaux d'observation de la législation douanière et commerciale, nous offrons des services à la clientèle et tâchons de sensibiliser celle-ci, notamment dans le cadre de foires commerciales et d'activités d'extension des services (tableau 2-3). Nous avons aussi considérablement investi dans la technologie afin d'aider les voyageurs et les négociants qui observent la législation à s'identifier. À l'autre bout du continuum de l'observation, nous avons mis en œuvre la première étape d'un nouveau régime de sanctions – le Régime de sanctions administratives pécuniaires (RSAP) –, qui autorise des sanctions graduées pour les infractions aux lois douanières. Cette première étape a mis l'accent sur le secteur commercial; elle sera élargie pour comprendre les voyageurs à l'avenir.

Nous reconnaissons que nous devons élaborer des mesures plus claires de notre rendement. Nous n'avons pas progressé aussi rapidement que prévu en ce qui concerne le Plan d'amélioration de l'observation. À l'avenir, nous élaborerons des mesures de l'observation améliorées, nous établirons des priorités en matière de vérifications après la mainlevée en fonction du risque commercial et nous adopterons de nouvelles normes de rendement qui serviront de points de repère pour l'amélioration continue de nos programmes et services. Nous collaborons également avec d'autres ministères et organismes à l'évaluation de la possibilité de recourir aux vérifications après la mainlevée pour effectuer les examens à la frontière et assurer l'observation des programmes de ces autres ministères et organismes.

Changements intervenus : Sans être valides sur le plan statistique, les résultats de nos examens menés au hasard à la frontière continuent de révéler des taux d'observation globaux élevés parmi les voyageurs et les négociants pour ce qui est des exigences relatives aux formalités douanières et à la mainlevée initiale. Quoique nous ne soyons pas encore en mesure de formuler des conclusions solides au sujet des niveaux d'observation des exigences commerciales globales, nous craignons, à la lumière des résultats de notre analyse préliminaire des livres et des dossiers des importateurs, que ces niveaux ne soient pas aussi élevés que prévu. Nous avons commencé à élaborer des méthodologies et des processus qui nous permettront de mieux saisir les résultats dans le cadre du Plan d'amélioration de l'observation, et d'en faire état.

Critères de réussite : *L'observation globale des exigences douanières devrait demeurer élevée.*

L'observation des exigences des autres ministères et organismes devrait aussi demeurer élevée, grâce à des partenariats efficaces.

■ Résultats attendus atteints
● L'évaluation est fondée sur des données fiables.

■ Résultats attendus en grande partie atteints
L'évaluation est fondée sur des données assez fiables.

■ Résultats attendus non atteints
● L'évaluation est fondée sur des données peu fiables.

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants du rendement

2-1

Programme de mesure de l'observation 2 années du cycle de 3 ans (prévisions initiales)

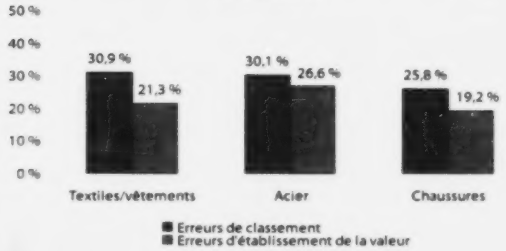
	Résultats par année du cycle			
	An 1	An 2	An 3	**Taux d'observation sur 3 ans**
	2000-2001	2001-2002	2002-2003	
Secteur commercial — Autoroutes	95,9 %	95,1 %	À dét.	**À dét.**
Secteur commercial — Air	91,3 %	91,3 %	À dét.	**À dét.**
Conteneurs maritimes	89,0 %	81,8 %	À dét.	**À dét.**
Courrier	95,8 %	90,3 %	À dét.	**À dét.**
Messageries	93,8 %	94,8 %	À dét.	**À dét.**
Voyageurs aériens	94,0 %	97,0 %	À dét.	**À dét.**
Voyageurs routiers	97,0 %	97,0 %	À dét.	**À dét.**

À dét. : À déterminer

Le Programme de mesure de l'observation vise à mesurer, pendant un cycle de 3 ans, les taux d'observation globaux à la frontière par mode. Cependant, les résultats réunis des deux premières années donnent une vue d'ensemble de l'observation par mode. D'après ces chiffres et d'autres renseignements, nous sommes d'avis que les voyageurs et les négociants observent généralement la législation douanière.

2-2

Programme de vérification après la mainlevée de 2000-2001 — Taux d'erreur approximatifs dans les secteurs des textiles/vêtements, de l'acier et des chaussures



Les résultats préliminaires de notre échantillon indiquent un taux d'erreur élevé en ce qui a trait au classement des marchandises et à l'établissement de la valeur des transactions dans les secteurs des marchandises prioritaires ci-dessus. Une analyse poussée permettra d'évaluer la fiabilité de ces résultats ainsi que le degré d'observation dans d'autres secteurs commerciaux prioritaires. Ainsi, nous pourrons déterminer et régler les cas d'inobservation de la législation commerciale.

2-3

Activités d'extension des services en 2001-2002
• 265 visites de clients
• 364 séances d'information
• 669 envois postaux
• 74 séances sur le Programme de report des droits
• 208 visites dans les écoles
• 161 démonstrations de chiens détecteurs
• 29 exposés au sujet du programme Nos enfants disparus

Facteurs liés au rendement —
- Déclaration sur la frontière intelligente Manley-Ridge
- Chiffres commerciaux
- 11 septembre
- Loi sur les mesures spéciales d'importation
- Plan d'amélioration de l'observation

Observation — Le rendement a changé par rapport à l'année précédente

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
La santé et la sécurité des Canadiens et les intérêts des entreprises sont protégés, et la croissance économique est accrue grâce à une saine gestion de le frontière et des politiques commerciales.

Résultats attendus

2. Gestion efficace de l'observation qui rehausse la sécurité personnelle et économique et favorise les partenariats et l'observation soutenue.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
●	●	■

Rendement de l'année en cours : La compréhension de l'observation demeure à la fois un défi et une tâche essentielle à la gestion efficace du risque. Nous passons d'un système de gestion du risque fondé essentiellement sur l'expérience et le jugement à un système s'appuyant sur des évaluations approfondies de l'observation. En 2001-2002, nous avons franchi la deuxième année d'un cycle d'échantillonnage au hasard de trois ans en vue de mesurer les taux d'observation globaux à la frontière par mode. Différents bureaux frontaliers sont ciblés chaque année du cycle. Les résultats d'une année à l'autre peuvent donc varier pour plusieurs raisons, dont les différences entre les bureaux ou la portée limitée. Cependant, les résultats réunis des deux premières années donnent tout au moins une idée générale de l'observation par mode. Nous estimons, d'après ces chiffres (tableau 2-1) et d'autres renseignements obtenus, que les voyageurs et les négociants observent, en règle générale, la législation douanière. L'an prochain, lorsque le cycle de trois ans sera révolu, nous espérons avoir une meilleure idée des taux d'observation globaux à la frontière.

Pour évaluer le degré d'observation de la législation commerciale, nous vérifions les livres et les dossiers d'un échantillon aléatoire d'importateurs pour nous assurer que ceux-ci ont répondu à toutes les exigences commerciales. Toutefois, notre méthodologie actuelle n'est pas suffisamment rigoureuse pour en tirer des conclusions solides. Une évaluation préliminaire de 74 vérifications après la mainlevée dans trois secteurs de marchandises prioritaires (textiles et vêtements, acier et chaussures) révèle un taux d'erreur élevé en ce qui a trait au classement des marchandises et à l'établissement de la valeur des transactions commerciales pour ces marchandises en 2000-2001. Les taux d'erreur de l'échantillon varient entre 19 % et 31 % (tableau 2-2). Une analyse poussée permettra d'évaluer la fiabilité de ces résultats ainsi que le degré d'observation dans d'autres secteurs commerciaux prioritaires. Ainsi, nous pourrons déterminer et régler les cas d'inobservation de la législation commerciale. Nous élaborons actuellement une solution à long terme pour l'analyse des résultats de ces vérifications après la mainlevée.

Pour encourager de hauts niveaux d'observation de la législation douanière et commerciale, nous offrons des services à la clientèle et tâchons de sensibiliser celle-ci, notamment dans le cadre de foires commerciales et d'activités d'extension des services (tableau 2-3). Nous avons aussi considérablement investi dans la technologie afin d'aider les voyageurs et les négociants qui observent la législation à s'identifier. À l'autre bout du continuum de l'observation, nous avons mis en œuvre la première étape d'un nouveau régime de sanctions – le Régime de sanctions administratives pécuniaires (RSAP) –, qui autorise des sanctions graduées pour les infractions aux lois douanières. Cette première étape a mis l'accent sur le secteur commercial; elle sera élargie pour comprendre les voyageurs à l'avenir.

Nous reconnaissons que nous devons élaborer des mesures plus claires de notre rendement. Nous n'avons pas progressé aussi rapidement que prévu en ce qui concerne le Plan d'amélioration de l'observation. À l'avenir, nous élaborerons des mesures de l'observation améliorées, nous établirons des priorités en matière de vérifications après la mainlevée en fonction du risque commercial et nous adopterons de nouvelles normes de rendement qui serviront de points de repère pour l'amélioration continue de nos programmes et services. Nous collaborons également avec d'autres ministères et organismes à l'évaluation de la possibilité de recourir aux vérifications après la mainlevée pour effectuer les examens à la frontière et assurer l'observation des programmes de ces autres ministères et organismes.

Changements intervenus : Sans être valides sur le plan statistique, les résultats de nos examens menés au hasard à la frontière continuent de révéler des taux d'observation globaux élevés parmi les voyageurs et les négociants pour ce qui est des exigences relatives aux formalités douanières et à la mainlevée initiale. Quoique nous ne soyons pas encore en mesure de formuler des conclusions solides au sujet des niveaux d'observation des exigences commerciales globales, nous craignons, à la lumière des résultats de notre analyse préliminaire des livres et des dossiers des importateurs, que ces niveaux ne soient pas aussi élevés que prévu. Nous avons commencé à élaborer des méthodologies et des processus qui nous permettront de mieux saisir les résultats dans le cadre du Plan d'amélioration de l'observation, et d'en faire état.

Critères de réussite : *L'observation globale des exigences douanières devrait demeurer élevée.*
L'observation des exigences des autres ministères et organismes devrait aussi demeurer élevée, grâce à des partenariats efficaces.

■ Résultats attendus atteints
● L'évaluation est fondée sur des données fiables.

Résultats attendus en grande partie atteints
L'évaluation est fondée sur des données assez fiables.

■ Résultats attendus non atteints
● L'évaluation est fondée sur des données peu fiables.

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants du rendement

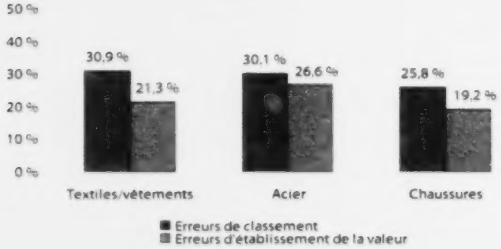
Programme de mesure de l'observation
2 années du cycle de 3 ans (prévisions initiales)

	Résultats par année du cycle			
	An 1	An 2	An 3	**Taux d'observation sur 3 ans**
	2000-2001	**2001-2002**	**2002-2003**	
Secteur commercial — Autoroutes	95,9 %	95,1 %	A dét.	**À dét.**
Secteur commercial — Air	91,3 %	91,3 %	A dét.	**À dét.**
Conteneurs maritimes	89,0 %	81,8 %	A dét.	**À dét.**
Courrier	95,8 %	90,3 %	A dét.	**À dét.**
Messageries	93,8 %	94,8 %	A dét.	**À dét.**
Voyageurs aeriens	94,0 %	97,0 %	A dét.	**À dét.**
Voyageurs routiers	97,0 %	97,0 %	A dét.	**À dét.**

A dét. : A déterminer

Le Programme de mesure de l'observation vise à mesurer, pendant un cycle de 3 ans, les taux d'observation globaux à la frontière par mode. Cependant, les résultats réunis des deux premières années donnent une vue d'ensemble de l'observation par mode. D'après ces chiffres et d'autres renseignements, nous sommes d'avis que les voyageurs et les négociants observent généralement la législation douanière.

Programme de vérification après la mainlevée de 2000-2001 — Taux d'erreur approximatifs dans les secteurs des textiles/vêtements, de l'acier et des chaussures



Les résultats préliminaires de notre échantillon indiquent un taux d'erreur élevé en ce qui a trait au classement des marchandises et à l'établissement de la valeur des transactions dans les secteurs des marchandises prioritaires ci-dessus. Une analyse poussée permettra d'évaluer la fiabilité de ces résultats ainsi que le degré d'observation dans d'autres secteurs commerciaux prioritaires. Ainsi, nous pourrons déterminer et régler les cas d'inobservation de la législation commerciale.

Activités d'extension des services en 2001-2002
• 265 visites de clients
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• 669 envois postaux
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• 161 demonstrations de chiens détecteurs
• 29 exposés au sujet du programme Nos enfants disparus

Facteurs liés au rendement —
- Déclaration sur la frontière intelligente Manley-Ridge
- Chiffres commerciaux
- 11 septembre
- Loi sur les mesures spéciales d'importation
- Plan d'amélioration de l'observation

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente.

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
La santé et la sécurité des Canadiens et les intérêts des entreprises sont protégés, et la croissance économique est accrue grâce à une saine gestion de le frontière et des politiques commerciales.

Résultats attendus

3. Services responsables qui favorisent l'observation volontaire et réduisent au minimum le fardeau de l'observation sans compromettre la sécurité.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
		⬆

Rendement de l'année en cours : Pour fournir des services douaniers responsables, nous devons nous acquitter de notre double mandat de protection et de facilitation, sans compromettre l'un ou l'autre de ces volets. Cette dualité a été mise à l'épreuve à la suite des attaques du 11 septembre. En effet, notre personnel de première ligne a dû maintenir la vigilance rigoureuse nécessaire, tout en traitant les voyageurs et les marchandises aussi rapidement que possible afin de réduire au minimum toute incidence négative sur les économies canadienne et américaine. Nous avons revu d'urgence les programmes et la portée des services offerts dans nos points de service partout au Canada. Avant la fin de l'exercice, nous avons rétabli le service douanier dans 121 aéroports et 53 bureaux licenciés et nous avons peaufiné nos programmes prévoyant un permis dans les postes frontaliers terrestres (c.-à-d. NEXUS et CANPASS) pour qu'ils comprennent des mesures de sécurité renforcées, en vue de les relancer. (Le tableau 3-2 indique l'interruption du programme NEXUS au cours d'octobre et de novembre 2001.)

Bien que, dans l'ensemble, les délais d'attente pour les voyageurs entrant au Canada en passant par les principaux points d'entrée étaient presque conformes à notre norme de service avant le 11 septembre, ces délais ont augmenté considérablement en raison du renforcement des contrôles de sécurité dans les jours qui ont suivi cette date. Pour aider les voyageurs et les négociants à planifier leur route et leur temps de déplacement au Canada, nous avons publié des mises à jour régulières des délais d'attente dans Internet. Il y a eu plus de 8 000 visites par jour de notre page Web.

Changements intervenus : En plus de répondre aux préoccupations en matière de sécurité que les événements du 11 septembre ont fait ressortir, nous avons continué de déployer des efforts en vue d'encourager l'observation volontaire au moyen du Programme d'autocotisation des douanes, processus rationalisé de déclaration en détail et de paiement pour les importateurs autorisés. (Le tableau 3-1 donne un résumé des initiatives similaires qui visent à améliorer la sécurité et à faciliter les échanges commerciaux et les voyages.) Nous avons revu nos programmes et services pour nous assurer que les niveaux de service ne portaient pas atteinte à la sécurité. La satisfaction de la clientèle aux douanes est demeurée stable par rapport au point de repère de 2000-2001. En effet, 77 % des répondants à notre sondage annuel ont évalué notre rendement comme étant bon ou très bon.

Critères de réussite : *Respecter les normes de service.*

Maintenir ou améliorer la satisfaction globale de la clientèle par rapport au point de repère de 2000-2001.

Réaffecter rapidement et convenablement les ressources, des services aux mesures de protection, dans des circonstances exceptionnelles.

4. Certitude et uniformité pour le commerce et les voyages internationaux.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
●	●	⬆

Rendement de l'année en cours : La négociation de règles, d'exigences et de définitions internationales dans le domaine des douanes et la promotion de l'harmonisation et de la simplification des normes sont essentielles à la promotion d'une conjoncture stable et sûre pour les échanges commerciaux. Nous avons continué de faire preuve de leadership en participant activement à des forums internationaux, tels que la Communauté économique Asie-Pacifique (APEC) et l'Organisation mondiale des douanes, où nous avons récemment joué un rôle capital dans le cadre d'initiatives qui amélioreront la sécurité de la chaîne commerciale et le renforcement des capacités dans les pays en voie de développement. Nous avons appuyé activement les négociations du Canada dans le cadre de plusieurs accords de libre-échange. (Le tableau 4-1 indique l'étendue de la participation internationale.) À la suite des événements du 11 septembre, nous avons collaboré plus étroitement avec les É.-U. à la protection de la sécurité économique de nos deux pays grâce à une frontière plus sûre, ouverte aux marchandises et aux voyageurs admissibles. Le plan d'action en 30 points de la Déclaration sur la frontière intelligente constitue une priorité clé. Il expose notre engagement partagé envers une frontière qui facilite de façon sécuritaire le libre mouvement des personnes et des échanges commerciaux.

Changements intervenus : Nous avons affecté d'autres ressources humaines et pièces d'équipement à l'amélioration de la sécurité et de la gestion des services à la frontière à la suite des attaques terroristes du 11 septembre 2001. Nous avons collaboré étroitement avec les É.-U. à l'élaboration de la Déclaration sur la frontière intelligente. Néanmoins, nous continuons de contribuer, à l'échelle internationale, à la normalisation des processus d'importation et d'exportation.

Critères de réussite : *Frontière sécuritaire avec les États-Unis qui facilite le mouvement des voyageurs et des marchandises à faible risque.*

Négociation et maintien réussis d'accords visant à harmoniser et à simplifier les échanges commerciaux et à faire valoir des exigences uniformes et prévisibles pour les voyageurs.

Adoption de recommandations canadiennes dans des forums internationaux.

■ ● Résultats attendus atteints — L'évaluation est fondée sur des données fiables.

Résultats attendus en grande partie atteints — L'évaluation est fondée sur des données assez fiables.

■ ● Résultats attendus non atteints — L'évaluation est fondée sur des données peu fiables.

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants du rendement

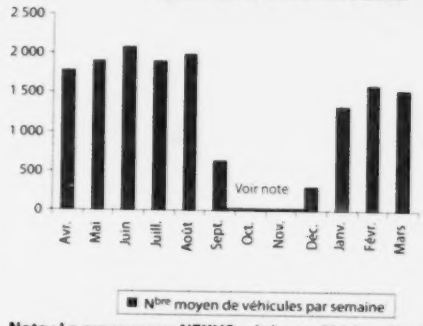
3-1

Services responsables qui encouragent l'observation volontaire et qui réduisent au minimum le fardeau de l'observation sans compromettre la sécurité.

Le projet de loi S-23 prévoit plusieurs modifications à la *Loi sur les douanes* qui nous permettront de mettre en oeuvre les initiatives exposées dans le Plan d'action des douanes. Ces étapes constituent les premières de la modernisation du programme frontalier du Canada.

3-2

Utilisation de NEXUS entre avril 2001 et mars 2002



Note : Le programme NEXUS a été annulé à la suite des événements du 11 septembre mais a été relancé par la suite. La portée et le mandat en ont été élargis.

Facteurs liés au rendement —
- Chiffres
- Normes de service
- Mondialisation

4-1

Certitude et uniformité grâce à la négociation

1. Honduras
2. Nicaragua
3. El Salvador
4. Guatemala
5. Costa Rica
6. Singapour
7. Algérie
8. Taïwan
9. Thaïlande
10. Bénin
11. Afrique du Sud
12. États-Unis

- Diagnostics d'aide technique offerts par la Direction générale des douanes
- Aide technique offerte par la Direction générale des douanes
- Accord de libre-échange ayant reçu la sanction royale le 18-12-01
- Déclaration sur la frontière intelligente
- Négociation d'accords de libre-échange en cours

Les douanes collaborent avec un grand nombre d'autres gouvernements à l'uniformisation des formalités et des règlements douaniers dans le monde.

Facteurs liés au rendement —
- Mondialisation
- Commerce électronique
- Terrorisme

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente.

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants du rendement

Services responsables qui encouragent l'observation volontaire et qui réduisent au minimum le fardeau de l'observation sans compromettre la sécurité.

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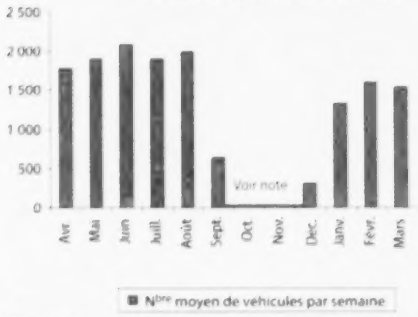

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Facteurs liés au rendement —
- Chiffres
- Normes de service
- Mondialisation

Certitude et uniformité grâce à la négociation

1. Honduras
2. Nicaragua
3. El Salvador
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Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
La santé et la sécurité des Canadiens et les intérêts des entreprises sont protégés, et la croissance économique est accrue grâce à une saine gestion de le frontière et des politiques commerciales.

Résultats attendus

GÉRER LE CONTINUUM DE L'OBSERVATION

5. Effectif avisé et qualifié doté des outils, de l'information et de la technologie nécessaires pour répondre aux besoins actuels et futurs du programme.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
		⬆

Rendement de l'année en cours : L'effectif bien informé et qualifié dont nous dépendons pour réaliser notre mandat est essentiel à toutes nos stratégies et à tous nos plans. Selon le sondage annuel de l'ADRC de 2001, il est estimé qu'environ 90 % de tous les Canadiens qui ont traité avec les douanes en 2001-2002 sont d'avis que nos employés sont bien informés et qualifiés. Grâce à notre formation continue, illustrée au tableau 5-1, et à notre plan draconien de transformation, décrit sous le prochain résultat attendu, nous nous assurons que ce point de repère est maintenu. En prévision de l'avenir, nous avons franchi la première étape du plan de gestion des ressources humaines des douanes, soit l'évaluation et la planification de l'effectif dont nous avons besoin d'ici 2005-2006. Nous avons aussi analysé le caractère approprié de nos exigences actuelles pour les emplois d'agent de la vérification de l'observation, d'agent des services à la clientèle et d'inspecteur des douanes.

Nous avons engagé 390 recrues dans le cadre de notre programme de formation des inspecteurs des douanes, un peu en deçà de notre capacité de 435 en raison d'un manque de places au collège de l'ADRC. Une évaluation effectuée par un expert-conseil externe a indiqué que le nouveau programme de formation affiche un taux d'apprentissage élevé.

Pour répondre à court terme aux événements du 11 septembre, les agents des douanes ont travaillé fort à assurer le mouvement des expéditions commerciales dans un environnement de risque incertain, ainsi qu'à assurer le traitement de voyageurs anxieux et inquiets.

Changements intervenus : Selon notre sondage annuel, il est estimé que la plupart des Canadiens (environ 90 %) qui ont traité avec les douanes continuent d'être d'avis que nos employés sont bien informés et qualifiés. Dans l'ensemble, nous avons réalisé de solides progrès à l'égard des objectifs en matière de formation et de planification des RH que nous nous étions fixés pour l'année. De nouveaux défis continueront de se présenter en ce qui a trait à la formation, y compris la formation sur les nouveaux outils et la nouvelle technologie qui sera requise par suite de la mise en œuvre du Plan d'action des douanes et de la Déclaration sur la frontière intelligente, ce qui exigera le maximum de nos ressources.

Critères de réussite : *Atteindre les cibles en matière de recrutement et de formation.*

Capacité éprouvée de nos employés de relever les défis que présentent des événements extraordinaires.

INNOVER POUR L'AVENIR

6. Nos activités de base sont en voie de transformation, ce qui nous permettra de mieux réaliser notre mission.

Évaluation de cette année (2e année de 5)	Évaluation de l'année dernière	Changements intervenus
■ ●	■ ●	⬆

Rendement de l'année en cours (2e année de 5) : Le Plan d'action des douanes — fruit de nos efforts en vue de transformer la façon dont nous effectuons nos opérations liées aux activités principales — a revêtu une importance encore plus grande en 2001-2002. En particulier, les éléments du plan qui prévoient une sécurité et une protection accrues grâce au contrôle renforcé des marchandises et des voyageurs ont été révisés, et la mise en œuvre en a été accélérée, à la suite des événements du 11 septembre. Des exemples de ces éléments comprennent l'information préalable sur les voyageurs, le Système de traitement accéléré des passagers et NEXUS, un programme prévoyant un permis pour les voyageurs préautorisés. (Le tableau 6-1 indique les faits saillants du Plan d'action des douanes 2001-2002.) La Déclaration sur la frontière intelligente Manley-Ridge a joué un rôle déterminant dans l'adoption du calendrier de mise en œuvre accélérée de ces initiatives. La transformation des activités principales a également été facilitée par l'allocation de 433 millions de dollars du financement de la sécurité publique et de la lutte contre le terrorisme à l'ADRC sur une période de six ans.

Changements intervenus : Nous nous sommes acquittés avec succès de nos engagements à l'égard de programmes clés au chapitre de l'innovation en 2001-2002, en apportant des améliorations ou des révisions à ces programmes en fonction de changements de circonstances.

Critères de réussite : *Les principaux engagements et points de repère sont respectés.*

Les plans de transformation sont ajustés comme il se doit en fonction des circonstances changeantes.

■ Résultats attendus atteints
● L'évaluation est fondée sur des données fiables.

Résultats attendus en grande partie atteints
L'évaluation est fondée sur des données assez fiables.

■ Résultats attendus non atteints
● L'évaluation est fondée sur des données peu fiables.

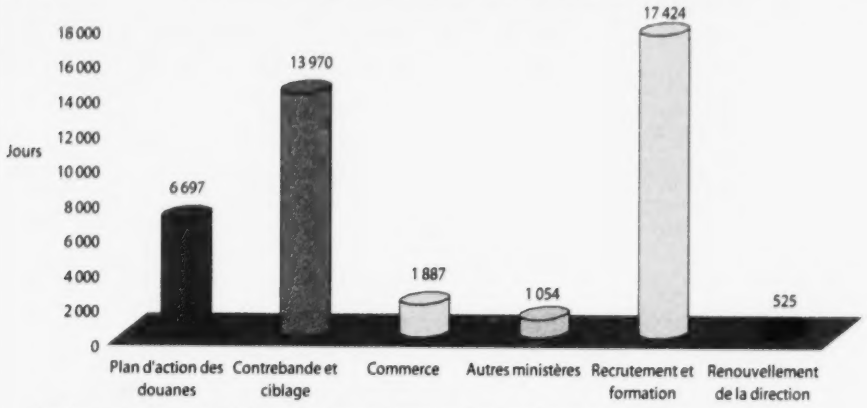
Rendement par secteur d'activité
Services des douanes

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants du rendement

S-T

Journées de formation des douanes en 2001-2002



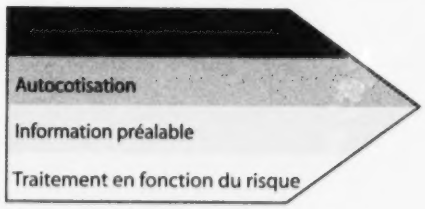
Les douanes ont continué d'investir dans des projets de formation en 2001-2002 afin de permettre à l'effectif qualifié et bien informé de perfectionner ses compétences et ses capacités.

Facteurs liés au rendement —
- Plan d'action des douanes
- Déclaration sur la frontière intelligente Manley-Ridge
- Données démographiques

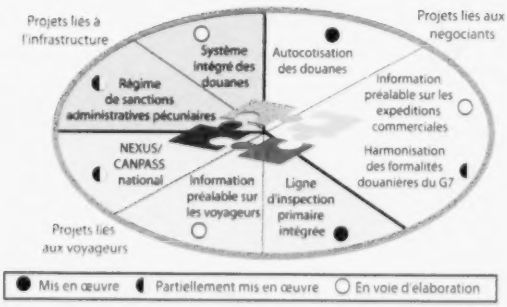
S-T

Se fonder sur le Plan d'action des douanes

Principes fondamentaux du Plan d'action des douanes



Projets importants



Le Plan d'action des douanes, qui repose sur la préautorisation, l'autocotisation, l'information préalable et le traitement en fonction du risque, continue d'influer sur notre orientation future.

Facteurs liés au rendement —
- Plan d'action des douanes
- Déclaration sur la frontière intelligente Manley-Ridge

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente.

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

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Faits saillants du rendement

Journées de formation des douanes en 2001-2002

Préautorisation

Autocotisation

Progrès par rapport au Chemin à prendre 2000-2001

Secteurs d'amélioration ciblés*	Date d'échéance visée*	Situation actuelle	Respect des délais en 2001-2002	À intégrer au Chemin à prendre 2002 et années suivantes
Mise en oeuvre des initiatives du Plan d'action des douanes.	2001-2005	Mise en oeuvre partielle du RSAP du secteur commercial.	✓	Oui Voir le point 1 ci-dessous
		Mise en oeuvre du PAD, y compris l'inscription des chauffeurs, la préautorisation des transporteurs et des importateurs ainsi que le traitement du passage des expéditions à faible risque.	✓	Oui Voir le point 1 ci-dessous
		Nous avons terminé l'évaluation du projet pilote sur NEXUS — Autoroutes. Nous prévoyons mettre en oeuvre le programme dans les bureaux de la C.-B. et du Sud de l'Ontario d'ici l'été 2002.	✓	Oui Voir le point 1 ci-dessous
		Nous avons mis au point les exigences détaillées du Système de traitement accéléré des passagers (STAP) — désigné maintenant sous le titre de NEXUS – Air. Le système a été lancé plus tard qu'au moment indiqué dans le Plan d'entreprise.	✗	Oui Voir le point 1 ci-dessous
		Nous poursuivons la mise en oeuvre de la Ligne d'inspection primaire intégrée dans les grands aéroports et les grandes gares routières.	✓	Non
		Stabilité et disponibilité accrues du SSMAEC.	✓	Non
		L'interface du SSMAEC avec le système de traitement des importations du MAECI a été mise en oeuvre en juin 2001.	✓	Non
		Les travaux de conception et de développement se sont poursuivis pour le Système intégré des douanes à l'appui du projet de l'information préalable sur les voyageurs et du dossier passager.	✓	Oui Voir le point 1 ci-dessous
Mise en oeuvre du Plan d'amélioration de l'observation.	2001-2005	Certains progrès ont été réalisés en ce qui a trait au processus et aux plans de formation; cependant, dans l'ensemble, les progrès réalisés n'ont pas répondu aux attentes.	✗	Oui Voir le point 2 ci-dessous
Mettre en oeuvre le cadre de mesure du rendement de l'ADRC.	2001-2004	Conformément à la mise en oeuvre plus vaste de l'initiative de la fiche d'évaluation équilibrée, les travaux d'élaboration des mesures et des indicateurs de la fiche d'évaluation équilibrée ont avancé. Cependant, à l'échelle organisationnelle, l'ADRC n'a pas accompli les progrès fixés pour la mise en oeuvre graduelle de la FEE (voir page 1-109). En 2002-2003, nous sommes de nouveau sur la bonne voie.	✗	Oui Voir le point 2 ci-dessous

✓ Délai respecté ✓ Délai en grande partie respecté ✗ Délai non respecté

* Source : *Rapport annuel au Parlement 2000-2001*

Le chemin à prendre – 2002 et années suivantes

1. Donner suite aux initiatives du Plan d'action des douanes conformément à la législation habilitante adoptée à l'automne 2001. En voici des exemples détaillés (résultat attendu 6) :
   - Participation élargie au PAD.
   - Mise en œuvre du RSAP du secteur commercial avant la fin de 2002.
   - Mise en œuvre du Système de traitement accéléré des passagers (STAP) — désigne maintenant sous le titre de NEXUS – Air — à l'aéroport international Pearson et à l'aéroport international de Vancouver au début de 2003.
   - Mise en œuvre d'EXPRES dans six grands postes frontaliers Canada-États-Unis en décembre 2002.
   - Lancement continu de NEXUS dans les bureaux principaux du Sud de l'Ontario à l'automne 2002.
   - Mise en œuvre de NEXUS – Air à Dorval et à Ottawa au début de 2003.
   - Début de la mise en œuvre de l'information préalable sur les voyageurs (IPV) à l'automne 2002.
2. S'attaquer aux faiblesses pour ce qui est des mesures de l'observation et faire valoir le Plan d'amélioration de l'observation, c'est-à-dire (résultat attendu 2) :
   - Créer des mesures fiables sur le plan statistique afin de surveiller l'observation des règles douanières et commerciales, et établir des rapports à ce sujet.
   - Analyser l'incidence du 11 septembre sur les questions d'observation et la gestion des services frontaliers.
   - Mettre en œuvre les changements recommandés par le BVG, y compris la formation, les outils et les procédures nécessaires pour évaluer l'efficacité de nos processus de gestion du risque, de ciblage et de vérification de l'observation.
3. Élaborer un curriculum de base national et un plan d'apprentissage à long terme à l'intention des agents de la vérification de l'observation débutants, intermédiaires et principaux, qui pourra être adapté aux agents des services à la clientèle et aux agents des appels des douanes (résultat attendu 5).
4. Continuer de mettre à niveau les systèmes de collecte de données (résultats attendus 1 et 2).
5. Continuer de siéger à titre de membre à la Commission de politique générale de l'OMD pendant les deux prochaines années, ce qui permettra à l'ADRC de gérer efficacement les questions touchant l'OMD. L'ADRC, qui siège aussi à titre de membre au Comité financier de l'OMD, participera à d'autres comités clés de l'OMD (résultat attendu 4).
6. Continuer de présider le groupe de travail du Comité technique permanent de l'OMD. L'ADRC jouera un rôle primordial au sein du groupe d'étude qui a été établi pour élaborer et mettre en œuvre les mesures envisagées dans la résolution relative à la sécurité et à la facilitation de la chaîne d'approvisionnement commercial international, qui a été adoptée par l'OMD en juin 2002 (résultat attendu 4).

Principaux points – *Appels*

Au sujet des Appels

Le secteur d'activité des Appels de l'ADRC est l'un des plus importants services de règlement des différends au gouvernement fédéral. Nous visons à fournir à nos clients un processus de règlement des différends équitable respectant le droit fondamental des Canadiens à des recours relativement à leurs transactions avec le gouvernement fédéral.

Nous examinons les décisions contestées dans les domaines de l'impôt sur le revenu, de la TPS/TVH, taxe d'accise, de l'administration des politiques commerciales, des sanctions des douanes en matière d'exécution, du Régime de pensions du Canada et de l'assurance-emploi.

Nous avons de plus la responsabilité de coordonner l'Initiative en matière d'équité de l'ADRC, ce qui comprend l'application des dispositions législatives permettant de renoncer à des intérêts et à des pénalités dus par des clients qui n'ont pu se conformer aux lois fiscales en raison de circonstances indépendantes de leur volonté.

Nous administrons aussi le Programme des divulgations volontaires, dans le cadre duquel les clients peuvent corriger des erreurs ou des omissions passées et rendre compte, sans pénalité, de leurs obligations au titre de l'impôt et des taxes, des droits et du tarif.

Au 31 mars 2002, plus de 8 milliards de dollars en impôt sur le revenu, en TPS/TVH, taxe d'accise et en droits de douane faisaient l'objet de différends. Ces secteurs sont les principales sources des demandes de recours, qui concernaient quelque 78 000 particuliers et entreprises exerçant leur droit fondamental de recours, soit une augmentation par rapport à 57 000 l'année dernière.

Nous avons un résultat escompté

Les Canadiens obtiennent un examen impartial et rapide des décisions contestées grâce à notre système de recours – Notre but est de fournir aux clients un processus équitable de règlement des différends. Un processus impartial et rapide augmente la confiance à l'égard de l'intégrité de nos régimes fiscal et douanier, ce qui aide à favoriser l'observation volontaire à l'égard de ces régimes.

Afin de gagner et de conserver la confiance de nos clients, nous devons avoir un processus de recours qui est équitable et qui est également perçu comme étant équitable. Un aspect fondamental de l'équité consiste à veiller à ce que les clients soient informés de leurs droits et de la façon de les exercer. Le fait de s'assurer que le processus est rapide, accessible et uniforme contribue également à son équité réelle et perçue.

Critères de réussite de haut niveau

En règle générale, nous aurons atteint notre résultat escompté si :

- les examens des différends et des demandes en vertu des dispositions d'équité sont équitables et impartiaux, et sont perçus comme tels;
- les clients jugent que nos services sont accessibles et sont tenus au courant de l'avancement de leurs différends et de leurs demandes;
- les différends sont réglés de manière rapide et uniforme;
- nos efforts collectifs créent un climat de confiance à l'égard de notre impartialité et de notre équité, qui favorise l'observation volontaire.

Conclusions par rapport au résultat escompté

Dans l'ensemble, nous sommes d'avis que nous avons en grande partie atteint notre résultat escompté par notre rendement par rapport aux critères de réussite susmentionnés. Bien que nous croyions que nous fournissons généralement des examens équitables et impartiaux des différends, la rapidité du traitement des différends demeure une préoccupation, malgré certaines améliorations apportées en 2001-2002. Nous reconnaissons que les délais d'exécution plus longs ont un effet négatif sur l'observation volontaire et peuvent, dans certains cas, rendre le processus d'appel plus coûteux et apparamment moins accessible aux clients éventuels. Nous apportons actuellement des améliorations au processus et fixons des objectifs afin d'accroître notre rapidité au cours des prochaines années.

Pour rehausser notre capacité de tenir les clients informés de leurs différends, nous avons instauré une nouvelle norme de service en 2001-2002 pour donner aux clients une mise à jour significative sur leurs différends dans les 30 jours suivant le dépôt. Nous avons dépassé cette norme dans tous nos secteurs de programme. Nous disposons également d'outils et de lignes directrices pour favoriser le traitement uniforme et approprié des différends et des demandes d'équité. Toutefois, nous n'avons pas fait suffisamment de progrès pour ce qui est d'instaurer des programmes de surveillance à l'échelle de l'Agence afin d'offrir une plus grande assurance quant à l'uniformité et à l'équité dans nos décisions. En fin de compte, la majorité de nos clients (environ 60 %) ont accepté nos règlements de leurs différends, y compris un pourcentage assez élevé de ceux dont nous avons rejeté les prétentions, en totalité ou en partie; nous avons donc répondu aux attentes dans ce domaine. Seulement environ 7 % de tous les différends ont été réglés par les tribunaux.

Notre engagement à l'égard de l'équité est appuyé par la Stratégie en sept points pour l'équité, qui est maintenant complètement mise en oeuvre. Dans le cadre de la stratégie, nous avons fait la promotion de notre Programme des divulgations volontaires, qui permet à nos clients de corriger, sans pénalité, les erreurs ou omissions passées quant à leurs obligations au titre de l'impôt et des taxes, des droits et du tarif. La valeur des cotisations visées par ce programme a augmenté de façon considérable depuis 2000-2001.

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Contexte

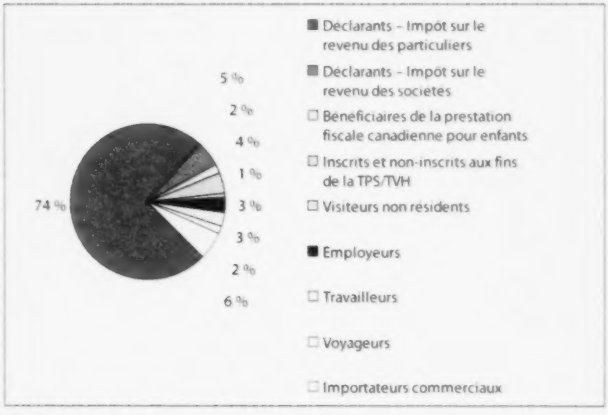
Afin de gagner et de conserver la confiance de nos clients, nous devons avoir un processus de recours qui non seulement **est** équitable mais qui est également **perçu comme étant** équitable. Les clients non satisfaits des résultats de notre examen peuvent en appeler devant les tribunaux. Dans le cas des questions d'administration des politiques commerciales, ils peuvent interjeter appel devant le Tribunal canadien du commerce extérieur.

Notre objectif aux Appels consiste à nous assurer que tous les clients de l'ADRC ont accès à des recours impartiaux qui répondent à leurs besoins. Comme l'illustre le tableau 15, bien que la plupart de nos clients soient des déclarants de l'impôt sur le revenu des particuliers (74 %), nous traitons aussi, entre autres, les différends de visiteurs non résidents (1 %) et d'importateurs commerciaux (6 %).

Données chiffrées

- 72 826 différends réglés comparativement à 85 618 reçus
- 75 960 demandes sur 108 158 ont été accordées en vertu des dispositions d'équité
- 4 732 divulgations volontaires reçues, les cotisations connexes étant estimées à 230 millions de dollars
- Budget de 82 millions de dollars
- Environ 1 141 équivalents temps plein

Tableau 15 : Clients actuels du système de recours



Modèle logique

Nous avons élaboré un modèle logique des Appels (voir www.adrc.gc.ca/rapportannuel) qui constitue un carnet de route montrant les liens entre nos intrants, nos activités et nos extrants qui sont essentiels pour réaliser nos six résultats attendus à l'appui de notre résultat escompté. Il indique également comment ces éléments s'intègrent aux résultats stratégiques généraux de l'ADRC. Ce modèle logique est la base de notre fiche de rendement, qui met en lumière notre rendement par rapport à chacun des résultats attendus.

Contribution des autres

Même si la réalisation de notre résultat escompté dépend en grande partie de nous, nous nous fions parfois à d'autres parties pour nous aider à assurer le règlement équitable et rapide des différends.

Évidemment, les contribuables peuvent influer sur le délai de traitement des dossiers traitables en présentant en temps opportun des renseignements exhaustifs ou d'autres documents.

Afin d'accroître l'équité, nous collaborons avec le ministère des Finances pour aider à définir les modifications législatives et recommander ces changements au ministère de la Justice. Ce dernier interprète en outre les causes établissant des précédents et prend en charge les litiges pour notre compte.

Profil des dépenses

Les Appels sont le plus petit des secteurs d'activité de l'ADRC, comptant pour environ 2 % de son budget total. En 2001-2002, nous avons dépensé environ 75 millions de dollars pour les opérations régulières du secteur d'activité, ce qui correspond à environ 7 millions de dollars de moins que le montant autorisé et à environ 4 millions de dollars de plus que l'an dernier.

Comme le montre le tableau 16, toutes les activités et ressources du secteur d'activité des Appels appuient la facilitation de l'observation volontaire par des moyens comme les publications, les services d'information sur les cas et la prestation de services rapides et équitables en matière de règlement des différends. Un système de recours impartial et rapide favorise la confiance dans les régimes fiscal et douanier dans leur ensemble, ce qui en retour contribue à l'observation volontaire à l'égard de ces régimes.

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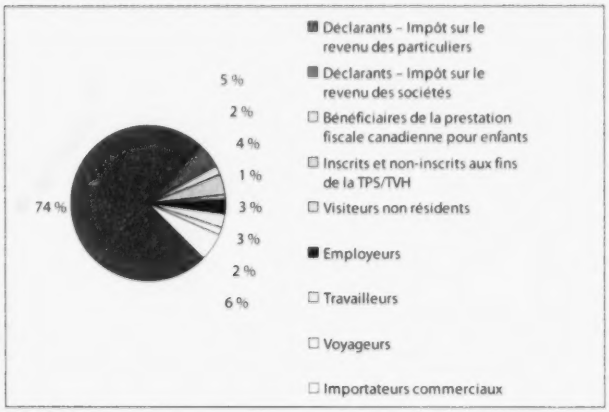

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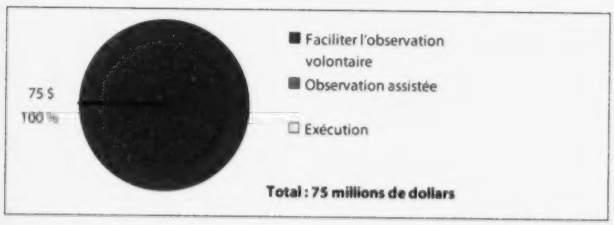
Les Appels sont le plus petit des secteurs d'activité de l'ADRC, comptant pour environ 2 % de son budget total. En 2001-2002, nous avons dépensé environ 75 millions de dollars pour les opérations régulières du secteur d'activité, ce qui correspond à environ 7 millions de dollars de moins que le montant autorisé et à environ 4 millions de dollars de plus que l'an dernier.

Comme le montre le tableau 16, toutes les activités et ressources du secteur d'activité des Appels appuient la facilitation de l'observation volontaire par des moyens comme les publications, les services d'information sur les cas et la prestation de services rapides et équitables en matière de règlement des différends. Un système de recours impartial et rapide favorise la confiance dans les régimes fiscal et douanier dans leur ensemble, ce qui en retour contribue à l'observation volontaire à l'égard de ces régimes.

Tableau 16 : Ressources totales des Appels affectées au continuum de l'observation en 2001-2002 (en millions de dollars)



Remarque : Le pourcentage ci-dessus est fondé sur les meilleures estimations, faites par la direction, des dépenses réelles engagées par le secteur d'activité dans les activités liées au continuum de l'observation.

Faits saillants du rendement

La prochaine section (commençant à la page 1-90) présente une fiche de rendement détaillée pour les Appels. Elle résume notre rendement, sur la période visée par le rapport, en fonction des six résultats attendus à l'appui de notre résultat escompté—les Canadiens obtiennent un examen impartial et rapide des décisions contestées grâce à notre système de recours.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Les Canadiens obtiennent un examen impartial et rapide des décisions contestées grâce à notre système de recours.

Résultats attendus

1. Des mécanismes de recours transparents, accessibles et uniformes favorisent le traitement équitable et impartial*.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
■ ●	■ ●	↑

Rendement de l'année en cours : Nous nous efforçons de fournir un processus de règlement des différends qui est transparent, accessible et uniforme. Ces attributs aident à promouvoir le traitement équitable et impartial de nos clients.

En ce qui concerne l'accessibilité, nous nous attendons à ce que tous les clients soient informés de leur droit de recours et de la façon d'accéder aux services des Appels. Pour atteindre cet objectif, nous informons les clients potentiels de façon proactive au sujet du processus d'appel, et de leurs droits d'appel, au moyen de nos principaux formulaires liés à l'impôt et aux taxes, aux douanes et aux prestations (tableau 1-2). Le Sondage annuel de l'ADRC indique que la majorité des Canadiens (71 %) continuent d'être au courant de leur droit de déposer un différend s'ils sont en désaccord avec nos décisions.

Pour accroître davantage la transparence, une nouvelle norme de service a été instaurée pour communiquer avec 75 % de tous les clients qui ont déposé un différend et leur donner une mise à jour significative dans les 30 jours suivant le dépôt. Nous avons dépassé cette norme dans nos cinq secteurs de programme (tableau 1-1; voir également l'annexe B, page 1-157).

L'accessibilité a été rehaussée grâce à des modifications apportées aux textes législatifs qui donnent aux clients plus de temps pour produire un avis d'appel dans certains cas liés à notre secteur d'activité des douanes. Même si notre rendement général en matière d'accessibilité est solide, nous reconnaissons que dans certains cas, le temps qu'il faut présentement pour régler un différend (voir le résultat attendu 2, page 1-92) et le coût présumé du dépôt de différends peuvent influer sur l'apparence d'accessibilité.

Le pourcentage de différends réglés en partie ou en totalité en faveur des clients au niveau administratif est demeuré relativement stable (environ 50 %) pour nos principaux clients de l'impôt sur le revenu et de l'administration des politiques commerciales), ce qui, à notre avis, est le reflet de notre traitement équitable et uniforme des différends avec le temps (tableau 1-3). Nous discutons de nos décisions avec nos clients de l'impôt et de la TPS/TVH (taxe d'accise, et au moins 60 % d'entre eux acceptent les décisions que nous prenons, y compris un pourcentage assez élevé de ceux dont les prétentions sont entièrement ou partiellement rejetées.

Changements intervenus : En 2001-2002, nous avons dépassé de façon considérable notre nouvelle norme de service visant à communiquer avec 75 % des clients au sujet du statut de leur différend dans les 30 jours suivant le dépôt en informant 82 % d'entre eux dans ce délai. Nous avons haussé notre norme de 75 % pour *tous* les secteurs de programme à 85 % pour *chaque* secteur de programme pour 2002-2003.

Critères de réussite : *Maintenir ou dépasser les niveaux élevés de transparence, d'accessibilité et d'uniformité déclarés en 2000-2001.*

Continuer à faire des progrès dans ces secteurs chaque année, selon des mesures établies d'après notre norme de service actuelle et d'autres indicateurs de rendement.

* **Remarque :** Afin de rendre compte de la rapidité de façon plus claire et significative, nous avons divisé le premier résultat attendu de l'année dernière en deux parties (voir le résultat attendu 2, page 1-92). Nous avons rajusté l'évaluation du rendement de l'année dernière relative aux mécanismes de recours transparents, accessibles et uniformes de « non atteints » à « atteints » pour refléter ce qu'aurait été le rendement dans ce domaine si l'on n'avait pas tenu compte de la rapidité.

■ Résultats attendus atteints — ● L'évaluation est fondée sur des données fiables

■ Résultats attendus en grande partie atteints — ● L'évaluation est fondée sur des données assez fiables

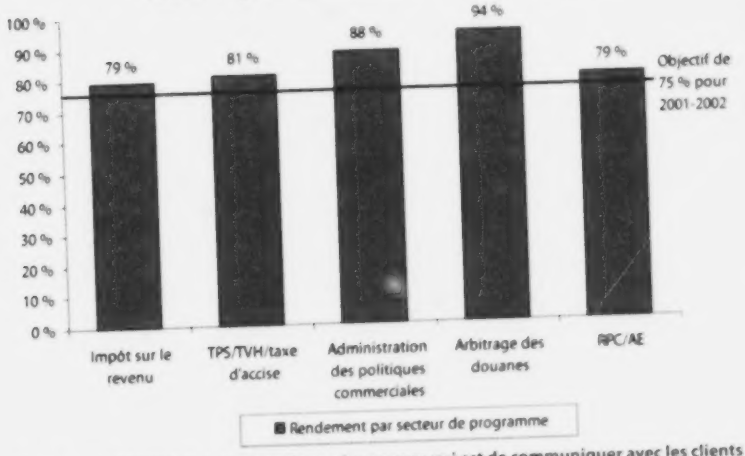
■ Résultats attendus non atteints — ● L'évaluation est fondée sur des données peu fiables

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants du rendement

1-1

Rendement par rapport à la norme de service – Pourcentage de clients rejoints dans les 30 jours



Nous avons dépassé notre norme de service pour ce qui est de communiquer avec les clients dans les 30 jours suivant le dépôt des différends.

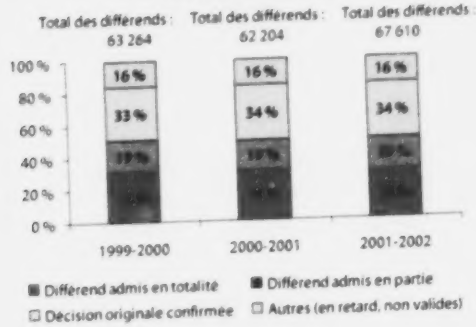
1-2

Informer les Canadiens de leur droit d'appel	
Services fiscaux	• T1/T2 - Avis de cotisation/nouvelle cotisation • Taxe sur les produits et services/taxe de vente harmonisée - Avis de détermination/nouvelle détermination
Programmes de prestations et autres services	• Avis de la prestation fiscale canadienne pour enfants • Avis du crédit pour taxe sur les produits et services
Douanes	• Avis de saisie • Reçu pour saisie • Avis de cotisation

Tous les principaux formulaires de l'ADRC informent les Canadiens de leur droit d'appel.

1-3

Résultat de tous les différends au niveau administratif



Notre tendance sur trois ans montre que les différends des clients sont réglés de façon uniforme avec le temps.

Facteurs liés au rendement –

- Instauration de nouvelles normes de service et de nouveaux objectifs
- Modifications apportées à la législation fiscale et douanière du Canada

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente.

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Faits saillants du rendement

Services fiscaux

Programmes de prestations et autres services

Douanes

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Les Canadiens obtiennent un examen impartial et rapide des décisions contestées grâce à notre système de recours.

Résultats attendus

2. Notre service de règlement des différends est fourni en temps opportun*.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus

Rendement de l'année en cours : Bien que nous ayons réduit nos délais d'exécution dans nos programmes les plus importants, le règlement des différends prend encore trop de temps. En fait, les délais d'exécution ont augmenté dans deux secteurs de programme et ne se sont améliorés que légèrement dans les trois autres secteurs. Il faut à la Direction générale des appels entre 402 et 504 jours en moyenne pour terminer son examen des différends qui sont traitables (tableau 2-5). Pour régler le problème lié à la rapidité, nous avons entrepris une étude exhaustive qui nous a permis de relever 130 améliorations à apporter pour réduire les délais de traitement. L'étude a confirmé que, dans tous les secteurs de programme, des améliorations quant à l'inventaire et aux délais d'exécution sont possibles. En 2001-2002, nous avons fixé de nouveaux objectifs pour l'achèvement des dossiers; si ces objectifs sont atteints, il devrait y avoir une amélioration considérable dans l'inventaire de presque tous les secteurs de programme, comparativement à aujourd'hui (tableau 2-5). Ces objectifs visent la rapidité dans la mesure où nous en avons le contrôle; ils ne peuvent pas avoir d'effet sur le retard que nous subissons au moment d'obtenir les renseignements nécessaires des clients. Nous travaillons à sensibiliser davantage les clients et leurs représentants sur la façon dont le temps qu'ils prennent pour fournir des renseignements à l'appui de leur différend influe sur nos délais d'exécution. Mis à part les délais d'exécution, l'ancienneté de notre charge de travail demeure une préoccupation (tableau 2-4). La proportion de dossiers qui sont non traitables, pendant que nous attendons une décision des tribunaux ou d'autres renseignements, augmente (tableau 2-2). Ce délai s'ajoute au temps nécessaire pour régler un différend et nuit à la perception qu'ont nos clients du processus d'appel. Nous avons réglé environ 6 % plus de cas que l'an dernier, mais nos arrivages de nouveaux cas ont augmenté de 29 % en raison du grand nombre d'oppositions en matière d'impôt sur le revenu que nous avons reçues relativement aux paiements d'équité salariale du gouvernement fédéral (tableau 2-1).

Changements intervenus : Entre 1999-2000 et 2001-2002, les délais d'exécution ont diminué pour la majorité des secteurs de programme (tableau 2-5). Au programme des douanes, toutefois, le passage d'arrières d'inventaire du statut non traitable au statut traitable a fait augmenter les délais d'exécution. Nous sommes d'avis que les améliorations légères faites au cours de la dernière année résultent en grande partie d'une répartition plus efficace des charges de travail, et cette tendance améliorée semble se poursuivre en 2002-2003, ce qui laisse croire que nous sommes en bonne position pour atteindre notre rendement visé.

Les inventaires en 2001-2002 ont diminué pour tous les programmes sauf l'impôt sur le revenu, comme il est mentionné ci-dessus. En raison de facteurs indépendants de notre volonté, soit principalement le fait que les oppositions relatives à l'équité sont assujetties à la procédure, le pourcentage de dossiers non traitables a augmenté pour s'établir à 68 % (tableau 2-2). La valeur des montants en litige liés aux dossiers non traitables a augmenté pour s'établir à 80 % de la valeur totale, soit 6,5 milliards de dollars.

Critères de réussite : *Le rendement pour ce qui est de réduire les délais d'exécution devrait s'améliorer chaque année jusqu'en 2004-2005.*

La productivité, mesurée selon le nombre de cas réglés, devrait augmenter, quelles que soient les tendances des arrivages.

L'âge moyen de l'inventaire des dossiers traitables devrait diminuer à la suite du règlement plus rapide des différends.

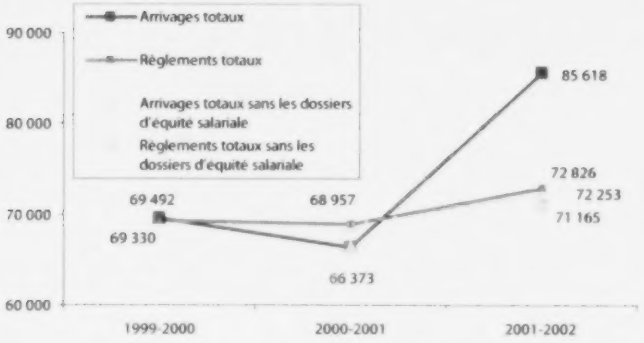
* **Remarque :** Afin de rendre compte de la rapidité de façon plus claire et significative, nous avons divisé le premier résultat attendu de l'année dernière en deux parties. Même si l'évaluation du rendement de l'année dernière relative aux mécanismes de recours transparents, accessibles et uniformes a été rajustée (voir le résultat anticipé 1, page 1-90), l'évaluation de la rapidité demeure inchangée à « non atteints ».

Résultats attendus atteints — L'évaluation est fondée sur des données fiables
Résultats attendus en grande partie atteints — L'évaluation est fondée sur des données assez fiables
Résultats attendus non atteints — L'évaluation est fondée sur des données peu fiables

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

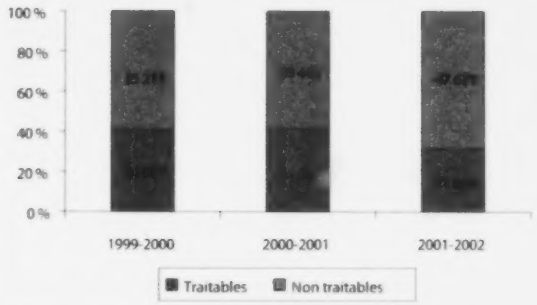
Faits saillants du rendement

2-1 **Arrivages et règlements des différends**



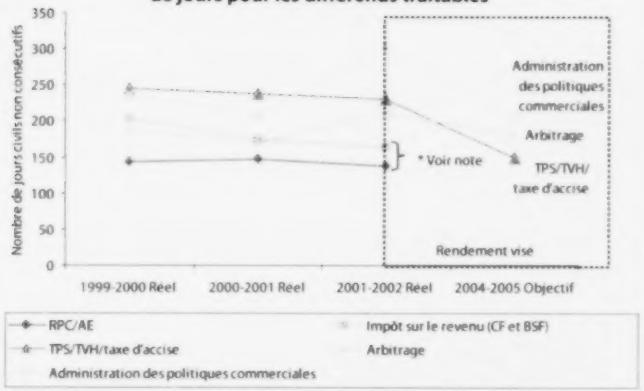
Nous avons réglé davantage de dossiers cette année, mais les arrivages de nouveaux cas ont augmenté en raison des oppositions relatives à l'équité salariale.

2-2 **Pourcentage de dossiers traitables et non traitables en inventaire**



Le nombre de dossiers non traitables a augmenté. Bon nombre d'entre eux sont des oppositions relatives à l'équité salariale.

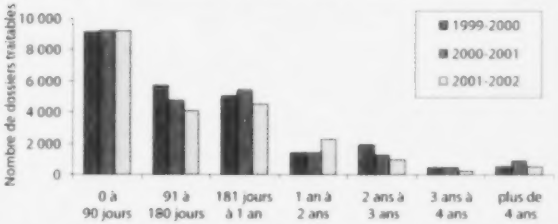
2-3 **Temps de traitement en nombre moyen de jours pour les différends traitables**



Dans la majorité des secteurs de programme, les délais d'exécution ont légèrement diminué cette année par rapport à ceux de 1999-2000. On s'attend à ce qu'ils diminuent de façon considérable d'ici 2004-2005.

** **Remarque :** Nous travaillons à l'élaboration d'un objectif consolidé pour les dossiers d'impôt sur le revenu et du RPC/AE respectivement, en misant sur les améliorations que nous avons faites au cours des deux dernières années.*

2-4 **Inventaire des différends selon l'ancienneté – Nombre de dossiers traitables**



Le nombre de dossiers traitables de plus d'un an a diminué de plus de 6 % depuis 1999-2000, ce qui a eu un impact positif sur la rapidité générale en matière de règlement des cas.

Facteurs liés au rendement –

- Nombre de nouveaux cas
- Complexité des différends
- Statut des dossiers (traitable ou non traitable)

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente.

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants du rendement

Arrivages et règlements des différends

Pourcentage de dossiers traitables et non traitables en inventaire

Temps de traitement en nombre moyen de jours pour les différends traitables

Inventaire des différends selon l'instrument
Nombre de dossiers traitables

Facteurs liés au rendement

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Les Canadiens obtiennent un examen impartial et rapide des décisions contestées grâce à notre système de recours.

Résultats attendus

3. L'application des dispositions en matière d'équité est uniforme dans tous les programmes et toutes les régions.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
●	●	■

Rendement de l'année en cours : Nous sommes d'avis que nous appliquons les dispositions d'équité de façon uniforme dans l'ensemble de l'ADRC, mais cette opinion est fondée en grande partie sur une évaluation qualitative. Nous avons distribué un guide de référence sur les dispositions au personnel des bureaux locaux pour favoriser l'uniformité et l'exactitude du traitement des demandes aux points de service partout au Canada. En plus d'avoir fourni des outils aux agents de l'ensemble de l'ADRC, nous avons entrepris un examen de notre registre d'équité pour repérer les demandes et les décisions se rapportant à l'annulation des cotisations au titre de pénalités et d'intérêts. Nous examinons maintenant des options pour instaurer une surveillance systématique de l'équité de façon efficiente et efficace. En tant que chef de file relativement aux questions d'équité, la Direction générale des appels coordonnera l'instauration de la surveillance dans tous les secteurs d'activité. Lorsque les dispositions législatives régissant l'équité ont d'abord été mises en œuvre, aucune ressource additionnelle n'a été réservée pour cette initiative. En prenant de l'ampleur, le programme a exigé de plus en plus de nos ressources, ce qui a contribué aux retards dans le traitement des différends. Un cumul des coûts de ce programme a été effectué, et on en évalue présentement les résultats.

Changements intervenus : Les demandes relatives aux dispositions d'équité ont encore augmenté cette année, tout comme la valeur des intérêts et des pénalités auxquels l'ADRC a renoncé (tableaux 3-1 et 3-2). Cette augmentation reflète la réputation que le programme s'est acquise au fil des ans. Néanmoins, la proportion globale de demandes accordées, par rapport aux demandes traitées, est demeurée stable depuis l'an dernier. Sur 108 158 cas à l'échelle de l'ADRC, un allégement a été accordé dans 75 900 cas, pour un total estimatif de 191 millions de dollars, sans compter les annulations automatiques de pénalités et d'intérêts (qui totalisaient un montant estimatif de 97 millions de dollars). Peu de progrès ont été réalisés pour ce qui est d'instaurer la surveillance à l'échelle de l'ADRC afin d'assurer une plus grande uniformité.

Critères de réussite : *La formation du personnel, les lignes directrices et les procédures favorisent l'application uniforme des dispositions d'équité. Les programmes de surveillance de l'ADRC confirment que les dispositions d'équité sont appliquées de façon uniforme dans tous les programmes et toutes les régions.*

4. On gère efficacement les risques liés aux différends et aux questions litigieuses.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
●	●	■

Rendement de l'année en cours : La gestion du risque est essentielle à la promotion du règlement uniforme et équitable des différends et des litiges dans un délai raisonnable. Nos principaux objectifs sont les suivants : régler la plupart des cas au niveau administratif; intenter des poursuites judiciaires devant les tribunaux; avoir gain de cause dans la majorité des cas soumis aux tribunaux pour les autres cas; surveiller l'uniformité et l'équité de nos décisions; et déterminer les modifications législatives souhaitables découlant des décisions des tribunaux. De plus, nous cherchons à réduire au minimum les répercussions possibles des cas qui pourraient mener à une érosion accrue et involontaire de l'assiette fiscale, ou à d'autres conséquences, en relevant rapidement les problèmes et en soumettant des propositions aux ministères des Finances et de la Justice pour qu'ils apportent les précisions requises.

En général, nous croyons que notre gestion du risque est en grande partie efficace pour ce qui est d'atteindre ces objectifs. Le pourcentage de cas réglés de façon administrative est demeuré très élevé (plus de 90 %) en 2001-2002 (tableau 4-1) pour tous les programmes, sauf le RPC/AE; le rôle particulier de l'ADRC à l'égard des différends du RPC/AE rend difficile la comparaison avec les autres programmes. En ce qui concerne les cas qui sont soumis aux tribunaux, la décision de l'ADRC a été confirmée dans la majorité des cas, une constatation qui est conforme à nos objectifs (tableau 4-2). Conformément à nos promesses, nous avons instauré un cadre de gestion du risque afin d'apporter plus de cohérence à nos pratiques, et un manuel d'orientation a été élaboré pour distribution l'année prochaine. De nouveaux programmes visant l'assurance de la qualité et la surveillance de l'uniformité des décisions relatives aux cas ont fait l'objet de projets pilotes réussis dans un bureau des services fiscaux. La mise en œuvre de ces programmes commencera en 2002-2003. Une fois qu'ils seront complètement mis en œuvre, nous serons en mesure de confirmer le niveau réel d'uniformité global de nos décisions rendues pour les cas des appels. Nous examinons régulièrement les cas litigieux et les décisions des tribunaux pour relever les possibilités de modifications législatives. Cette année, à la suite de notre participation, une modification a été adoptée pour préciser qui peut demander le crédit pour la TPS/TVH dans certaines situations.

Changements intervenus : Même si notre taux de réussite devant les tribunaux a baissé légèrement cette année (de 6 %), les faibles fluctuations dans les résultats devant les tribunaux n'indiquent pas de problèmes quant à la gestion des litiges. Nous prévoyons que notre stratégie de gestion du risque et nos programmes d'assurance de la qualité et de surveillance, une fois instaurés, contribueront à un rendement stable en gestion du risque liés tant aux dossiers non complexes qu'aux dossiers complexes.

Critères de réussite : *L'approche de gestion du risque donne l'assurance que les cas complexes sont traités là où l'expertise existe, et les cas non complexes sont traités de façon uniforme. La grande majorité des cas sont réglés avant d'être soumis aux tribunaux. La majorité des décisions qui font l'objet d'un appel devant les tribunaux sont réglées en faveur de l'ADRC.*

■ Résultats attendus atteints
● L'évaluation est fondée sur des données fiables

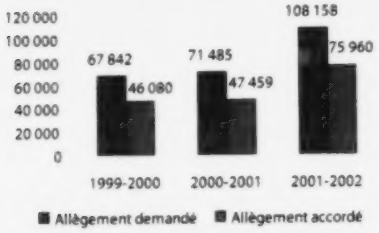
■ Résultats attendus en grande partie atteints
L'évaluation est fondée sur des données assez fiables

■ Résultats attendus non atteints
● L'évaluation est fondée sur des données peu fiables

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

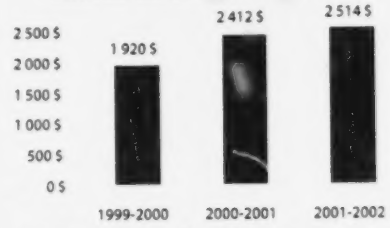
Faits saillants du rendement

3-1 Demandes et allègement en vertu des dispositions d'équité



La proportion de cas où un allègement a été accordé est restée la même malgré l'augmentation du nombre de demandes.

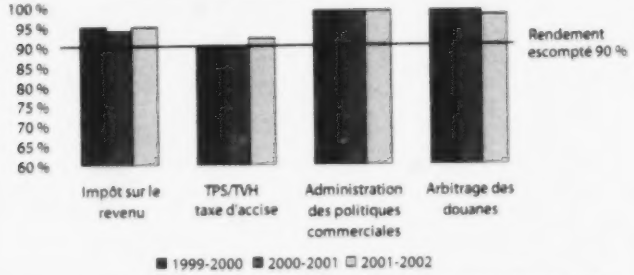
3-2 Pénalités et intérêts auxquels l'ADRC a renoncé, selon les demandes accordées



La valeur des pénalités et intérêts auxquels l'ADRC a renoncé a augmenté au cours des trois dernières années.

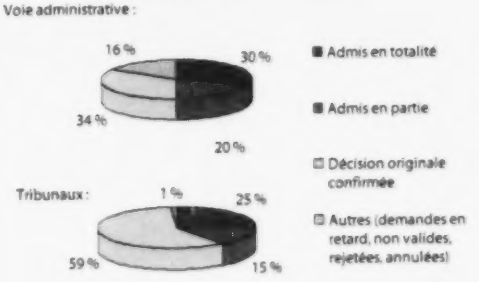
Facteurs liés au rendement —
- Nombre de demandes en vertu des dispositions d'équité

4-1 Taux de règlement par voie administrative



Le pourcentage de cas réglés sans recours aux tribunaux est toujours élevé.

4-2 Résultat des différends et des appels des clients



Les clients ont eu gain de cause environ la moitié du temps au niveau administratif. Lorsqu'ils échouent et font appel devant les tribunaux, ces derniers sont d'accord avec l'ADRC dans la majorité des cas.

Facteurs liés au rendement –
- Nombre de clients qui en appellent de la décision de l'ADRC devant les tribunaux

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente.

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Les Canadiens obtiennent un examen impartial et rapide des décisions contestées grâce à notre système de recours.

Résultats attendus

3. L'application des dispositions en matière d'équité est uniforme dans tous les programmes et toutes les régions.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
●	●	■

Rendement de l'année en cours : Nous sommes d'avis que nous appliquons les dispositions d'équité de façon uniforme dans l'ensemble de l'ADRC, mais cette opinion est fondée en grande partie sur une évaluation qualitative. Nous avons distribué un guide de référence sur les dispositions au personnel des bureaux locaux pour favoriser l'uniformité et l'exactitude du traitement des demandes aux points de service partout au Canada. En plus d'avoir fourni des outils aux agents de l'ensemble de l'ADRC, nous avons entrepris un examen de notre registre d'équité pour repérer les demandes et les décisions se rapportant à l'annulation des cotisations au titre de pénalités et d'intérêts. Nous examinons maintenant des options pour instaurer une surveillance systématique de l'équité de façon efficiente et efficace. En tant que chef de file relativement aux questions d'équité, la Direction générale des appels coordonnera l'instauration de la surveillance dans tous les secteurs d'activité. Lorsque les dispositions législatives régissant l'équité ont d'abord été mises en œuvre, aucune ressource additionnelle n'a été réservée pour cette initiative. En prenant de l'ampleur, le programme a exigé de plus en plus de nos ressources, ce qui a contribué aux retards dans le traitement des différends. Un cumul des coûts de ce programme a été effectué, et on en évalue présentement les résultats.

Changements intervenus : Les demandes relatives aux dispositions d'équité ont encore augmenté cette année, tout comme la valeur des intérêts et des pénalités auxquels l'ADRC a renoncé (tableaux 3-1 et 3-2). Cette augmentation reflète la réputation que le programme s'est acquise au fil des ans. Néanmoins, la proportion globale de demandes accordées, par rapport aux demandes traitées, est demeurée stable depuis l'an dernier. Sur 108 158 cas à l'échelle de l'ADRC, un allégement a été accordé dans 75 900 cas, pour un total estimatif de 191 millions de dollars, sans compter les annulations automatiques de pénalités et d'intérêts (qui totalisaient un montant estimatif de 97 millions de dollars). Peu de progrès ont été réalisés pour ce qui est d'instaurer la surveillance à l'échelle de l'ADRC afin d'assurer une plus grande uniformité.

Critères de réussite : *La formation du personnel, les lignes directrices et les procédures favorisent l'application uniforme des dispositions d'équité. Les programmes de surveillance de l'ADRC confirment que les dispositions d'équité sont appliquées de façon uniforme dans tous les programmes et toutes les régions.*

4. On gère efficacement les risques liés aux différends et aux questions litigieuses.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
●	●	■

Rendement de l'année en cours : La gestion du risque est essentielle à la promotion du règlement uniforme et équitable des différends et des litiges dans un délai raisonnable. Nos principaux objectifs sont les suivants : régler la plupart des cas au niveau administratif; intenter des poursuites judiciaires devant les tribunaux; avoir gain de cause dans la majorité des cas soumis aux tribunaux pour les autres cas; surveiller l'uniformité et l'équité de nos décisions; et déterminer les modifications législatives souhaitables découlant des décisions des tribunaux. De plus, nous cherchons à réduire au minimum les répercussions possibles des cas qui pourraient mener à une érosion accrue et involontaire de l'assiette fiscale, ou à d'autres conséquences, en relevant rapidement les problèmes et en soumettant des propositions aux ministères des Finances et de la Justice pour qu'ils apportent les précisions requises.

En général, nous croyons que notre gestion du risque est en grande partie efficace pour ce qui est d'atteindre ces objectifs. Le pourcentage de cas réglés de façon administrative est demeuré très élevé (plus de 90 %) en 2001-2002 (tableau 4-1) pour tous les programmes, sauf le RPC AE, le rôle particulier de l'ADRC à l'égard des différends du RPC AE rend difficile la comparaison avec les autres programmes. En ce qui concerne les cas qui sont soumis aux tribunaux, la décision de l'ADRC a été confirmée dans la majorité des cas, une constatation qui est conforme à nos objectifs (tableau 4-2). Conformément à nos promesses, nous avons instauré un cadre de gestion du risque afin d'apporter plus de cohérence à nos pratiques, et un manuel d'orientation a été élaboré pour distribution l'année prochaine. De nouveaux programmes visant l'assurance de la qualité et la surveillance de l'uniformité des décisions relatives aux cas ont fait l'objet de projets pilotes réussis dans un bureau des services fiscaux. La mise en œuvre de ces programmes commencera en 2002-2003. Une fois qu'ils seront complètement mis en œuvre, nous serons en mesure de confirmer le niveau réel d'uniformité global de nos décisions rendues pour les cas des appels. Nous examinons régulièrement les cas litigieux et les décisions des tribunaux pour relever les possibilités de modifications législatives. Cette année, à la suite de notre participation, une modification a été adoptée pour préciser qui peut demander le crédit pour la TPS/TVH dans certaines situations.

Changements intervenus : Même si notre taux de réussite devant les tribunaux a baissé légèrement cette année (de 6 %), les faibles fluctuations dans les résultats devant les tribunaux n'indiquent pas de problèmes quant à la gestion des litiges. Nous prévoyons que notre stratégie de gestion du risque et nos programmes d'assurance de la qualité et de surveillance, une fois instaurés, contribueront à un rendement stable en gestion du risque liés tant aux dossiers non complexes qu'aux dossiers complexes.

Critères de réussite : *L'approche de gestion du risque donne l'assurance que les cas complexes sont traités là où l'expertise existe, et les cas non complexes sont traités de façon uniforme. La grande majorité des cas sont réglés avant d'être soumis aux tribunaux. La majorité des décisions qui font l'objet d'un appel devant les tribunaux sont réglées en faveur de l'ADRC.*

■ Résultats attendus atteints — ● L'évaluation est fondée sur des données fiables

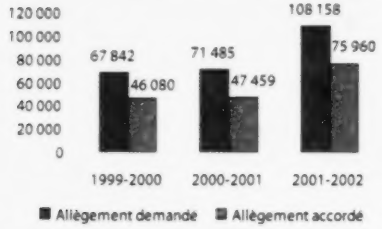
Résultats attendus en grande partie atteints — L'évaluation est fondée sur des données assez fiables

■ Résultats attendus non atteints — ● L'évaluation est fondée sur des données peu fiables

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

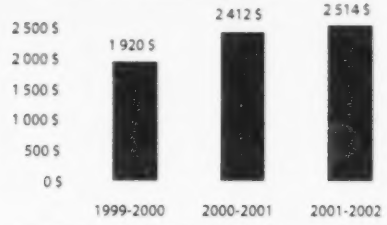
Faits saillants du rendement

3-1 **Demandes et allègement en vertu des dispositions d'équité**



La proportion de cas où un allègement a été accordé est restée la même malgré l'augmentation du nombre de demandes.

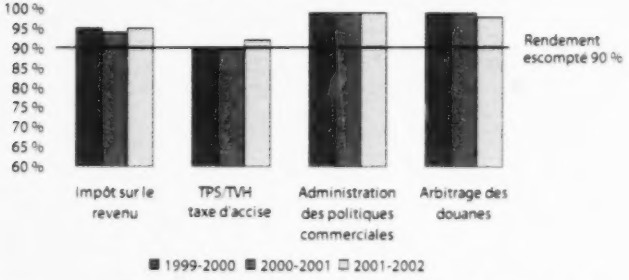
3-2 **Pénalités et intérêts auxquels l'ADRC a renoncé, selon les demandes accordées**



La valeur des pénalités et intérêts auxquels l'ADRC a renoncé a augmenté au cours des trois dernières années.

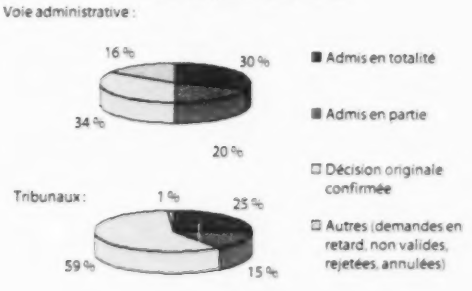
Facteurs liés au rendement —
- Nombre de demandes en vertu des dispositions d'équité

4-1 **Taux de règlement par voie administrative**



Le pourcentage de cas réglés sans recours aux tribunaux est toujours élevé.

4-2 **Résultat des différends et des appels des clients**



Les clients ont eu gain de cause environ la moitié du temps au niveau administratif. Lorsqu'ils échouent et font appel devant les tribunaux, ces derniers sont d'accord avec l'ADRC dans la majorité des cas.

Facteurs liés au rendement –
- Nombre de clients qui en appellent de la décision de l'ADRC devant les tribunaux

Observation — Le rendement a changé par rapport à l'année précédente

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Les Canadiens obtiennent un examen impartial et rapide des décisions contestées grâce à notre système de recours.

Résultats attendus

GÉRER LE CONTINUUM DE L'OBSERVATION

5. Un effectif bien informé et qualifié se trouve au bon endroit au bon moment.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
●		⬆

Rendement de l'année en cours : En 2001-2002, tous les postes du personnel des Appels ont été examinés et des profils des compétences requises ont été établis dans le cadre du nouveau régime des ressources humaines de l'ADRC axé sur les compétences. De plus, un nouveau poste d'agent d'apprentissage de la direction générale a été créé et doté pour coordonner la formation en matière d'appels et déterminer les besoins actuels et futurs en matière d'apprentissage. Ces initiatives devraient faire en sorte que notre effectif soit bien informé et qualifié. Notre principale difficulté reste de disposer de suffisamment d'employés au bon endroit et au bon moment. Nous avons l'intention de revoir notre structure organisationnelle et les postes de nos employés, en vue de rehausser le profil du travail réalisé par le personnel des Appels. Nous avons encore été incapables de doter les postes aux niveaux prévus en 2001-2002, ce qui a eu un impact plutôt négatif sur notre capacité de régler rapidement les différends. Dans le but d'améliorer les délais d'exécution malgré le manque de personnel, certaines charges de travail ont été transférées à d'autres services internes et dans les régions. Conformément aux prévisions, ce changement a permis d'améliorer les délais de traitement des dossiers d'impôt sur le revenu.

Changements intervenus : Une approche dynamique de la gestion des ressources humaines nous a permis de réduire notre pénurie de personnel expérimenté, qui est passée de 10 % en 2000-2001 à ~ % cette année (tableau 5-1).

Critères de réussite : *Réduire notre pénurie de personnel à un niveau d au plus 5 % du financement permis, et réaliser des progrès en matière de formation de notre effectif.*

INNOVER POUR L'AVENIR

6. Les principes d'équité sont appliqués et intégrés à nos programmes.

Évaluation de cette année (2e année de 5)	Évaluation de l'année dernière	Changements intervenus
■ ●	■	⬆

Rendement de l'année en cours (2e année de 5): Les principes d'équité sont généralement appliqués et intégrés dans l'ensemble de l'ADRC, bien qu'un cadre de surveillance et de rapport soit nécessaire pour veiller à ce que l'on continue de tenir compte de l'équité à l'avenir. La Stratégie en sept points pour l'équité, entreprise en 1999, décrit les mesures qui ont été prises pour assurer une plus grande équité dans les échanges de l'ADRC avec les Canadiens. Cette stratégie a maintenant été mise en œuvre à l'échelle de l'ADRC (tableau 6-1). Conformément à cette stratégie, les principales publications de tous les secteurs d'activité communiquent maintenant aux clients potentiels leur droit fondamental d'interjeter appel, et le Programme des divulgations volontaires donne aux clients la possibilité de corriger, sans pénalités, les erreurs et omissions passées. Des efforts continus sont déployés dans des domaines exigeant un certain degré de discrétion, comme dans l'application des dispositions d'équité. Ces initiatives démontrent notre engagement à l'égard de l'application et de l'intégration des principes d'équité dans l'ensemble de l'ADRC.

Changements intervenus : Un des résultats de la mise en œuvre de la Stratégie en sept points pour l'équité est que le Programme des divulgations volontaires a continué à acquérir une expansion remarquable, les cotisations s'y rattachant atteignant environ 250 millions de dollars, comparativement à 145 millions de dollars l'année dernière (tableaux 6-2 et 6-3). Cette augmentation est un signe de l'efficacité de nos communications concernant le programme, qui vise à accroître l'observation volontaire. Cependant, l'on ne s'attend pas à ce que l'augmentation se maintienne à ce rythme. La charge de travail accrue a donné lieu à un inventaire croissant de demandes de divulgation volontaire reportées d'une année à l'autre (tableau 6-3). Les inventaires en 2001-2002 sont passés à 2 459 dossiers, soit une augmentation de 28 % par rapport à l'année précédente. Néanmoins, la proportion des cas en inventaire par rapport aux cas traités a baissé comparativement aux niveaux de l'année dernière. Afin de régler la question de la charge de travail croissante, nous cherchons à obtenir une source de financement stable pour le programme.

Critères de réussite : *~ % engagements prévus dans -Le chemin à prendre- de l'année dernière sont respectés, et les arriérés de cas de divulgation volontaire sont maintenus au minimum.*

■ ● Résultats attendus atteints — L'évaluation est fondée sur des données fiables

Résultats attendus en grande partie atteints — L'évaluation est fondée sur des données assez fiables

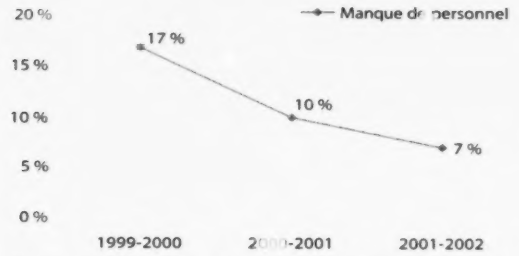
■ ● Résultats attendus non atteints — L'évaluation est fondée sur des données peu fiables

Rendement par secteur d'activité
Appels

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants du rendement

6-1 **Pénurie de personnel par rapport au financement autorisé**



Nous avons réduit notre pénurie de personnel encore une fois cette année.

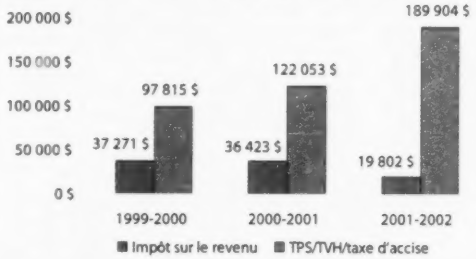
Facteurs liés au rendement –
- Capacité d'attirer des employés ayant les connaissances requises
- Affectation de ressources à la dotation

6-1 **Stratégie en sept points pour l'équité**

Point 1	Nous allons élaborer un guide complet sur les droits de nos clients.	✓	Point 5	Nous allons signaler aux clients les crédits et les prestations auxquels ils ont droit, ainsi que les montants payés en trop.	✓
Point 2	Nous allons publier des normes pour les services que nous offrons.	✓	Point 6	Nous allons permettre aux clients de corriger toute omission commise dans le passé sans leur imposer de pénalités.	✓
Point 3	Nous allons améliorer les communications avec nos clients.	✓	Point 7	Nous allons faire un meilleur travail dans l'application des dispositions en matière d'équité dans les lois que nous appliquons.	✓
Point 4	Nous allons doter nos employés de meilleurs outils leur permettant de répondre aux besoins des clients.	✓			

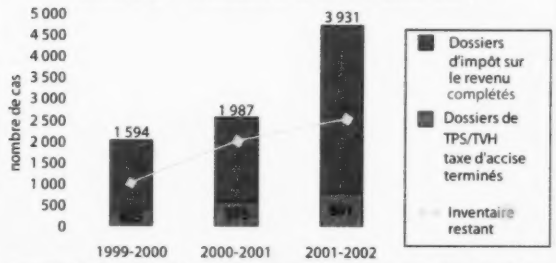
La Stratégie en sept points pour l'équité est maintenant mise en oeuvre dans l'ensemble de l'ADRC.

6-2 **Valeur estimative moyenne des cotisations connexes par dossier de divulgation volontaire fermé**



Ces dernières années, le montant estimatif moyen des recettes fiscales additionnelles par dossier de divulgation volontaire a augmenté pour la TPS/TVH/taxe d'accise, mais il a diminué pour l'impôt sur le revenu. Les dossiers de TPS/TVH/taxe d'accise représentent un faible pourcentage seulement de tous les dossiers de divulgation volontaire (tableau 6-3).

6-3 **Programme des divulgations volontaires – Dossiers terminés et inventaire**



Malgré l'achèvement d'un nombre considérablement plus élevé de cas du Programme des divulgations volontaires, notre inventaire continue d'augmenter.

Facteurs liés au rendement –
- Efficacité générale de nos mesures d'observation volontaire, y compris les communications concernant le programme
- Ressources allouées au Programme des divulgations volontaires

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Les Canadiens obtiennent un examen impartial et rapide des décisions contestées grâce à notre système de recours.

Résultats attendus

GÉRER LE CONTINUUM DE L'OBSERVATION

5. Un effectif bien informé et qualifié se trouve au bon endroit au bon moment.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
●		⬆

Rendement de l'année en cours : En 2001-2002, tous les postes du personnel des Appels ont été examinés et des profils des compétences requises ont été établis dans le cadre du nouveau régime des ressources humaines de l'ADRC axé sur les compétences. De plus, un nouveau poste d'agent d'apprentissage de la direction générale a été créé et doté pour coordonner la formation en matière d'appels et déterminer les besoins actuels et futurs en matière d'apprentissage. Ces initiatives devraient faire en sorte que notre effectif soit bien informé et qualifié. Notre principale difficulté reste de disposer de suffisamment d'employés au bon endroit et au bon moment. Nous avons l'intention de revoir notre structure organisationnelle et les postes de nos employés, en vue de rehausser le profil du travail réalisé par le personnel des Appels. Nous avons encore été incapables de doter les postes aux niveaux prévus en 2001-2002, ce qui a eu un impact plutôt négatif sur notre capacité de régler rapidement les différends. Dans le but d'améliorer les délais d'exécution malgré le manque de personnel, certaines charges de travail ont été transférées à d'autres services internes et dans les régions. Conformément aux prévisions, ce changement a permis d'améliorer les délais de traitement des dossiers d'impôt sur le revenu.

Changements intervenus : Une approche dynamique de la gestion des ressources humaines nous a permis de réduire notre pénurie de personnel expérimenté, qui est passée de 10 % en 2000-2001 à 7 % cette année (tableau 5-1).

Critères de réussite : *Réduire notre pénurie de personnel à un niveau d'au plus 5 % du financement permis, et réaliser des progrès en matière de formation de notre effectif.*

INNOVER POUR L'AVENIR

6. Les principes d'équité sont appliqués et intégrés à nos programmes.

Évaluation de cette année (2e année de 5)	Évaluation de l'année dernière	Changements intervenus
■ ●		⬆

Rendement de l'année en cours (2e année de 5): Les principes d'équité sont généralement appliqués et intégrés dans l'ensemble de l'ADRC, bien qu'un cadre de surveillance et de rapport soit nécessaire pour veiller à ce que l'on continue de tenir compte de l'équité à l'avenir. La Stratégie en sept points pour l'équité, entreprise en 1999, décrit les mesures qui ont été prises pour assurer une plus grande équité dans les échanges de l'ADRC avec les Canadiens. Cette stratégie a maintenant été mise en œuvre à l'échelle de l'ADRC (tableau 6-1). Conformément à cette stratégie, les principales publications de tous les secteurs d'activité communiquent maintenant aux clients potentiels leur droit fondamental d'interjeter appel, et le Programme des divulgations volontaires donne aux clients la possibilité de corriger, sans pénalités, les erreurs et omissions passées. Des efforts continus sont déployés dans des domaines exigeant un certain degré de discrétion, comme dans l'application des dispositions d'équité. Ces initiatives démontrent notre engagement à l'égard de l'application et de l'intégration des principes d'équité dans l'ensemble de l'ADRC.

Changements intervenus : L'un des résultats de la mise en œuvre de la Stratégie en sept points pour l'équité est que le Programme des divulgations volontaires a continué à acquérir une expansion remarquable, les cotisations s'y rattachant atteignant environ 230 millions de dollars, comparativement à 145 millions de dollars l'année dernière (tableaux 6-2 et 6-3). Cette augmentation est un signe de l'efficacité de nos communications concernant le programme, qui vise à accroître l'observation volontaire. Cependant, l'on ne s'attend pas à ce que l'augmentation se maintienne à ce rythme. La charge de travail accrue a donné lieu à un inventaire croissant de demandes de divulgation volontaire reportées d'une année à l'autre (tableau 6-3). Les inventaires en 2001-2002 sont passés à 2 459 dossiers, soit une augmentation de 28 % par rapport à l'année précédente. Néanmoins, la proportion des cas en inventaire par rapport aux cas traités a baissé comparativement aux niveaux de l'année dernière. Afin de régler la question de la charge de travail croissante, nous cherchons à obtenir une source de financement stable pour le programme.

Critères de réussite : *Les engagements prévus dans le chemin à prendre de l'année dernière sont respectés, et les arriérés de cas de divulgation volontaire sont maintenus au minimum.*

■ Résultats attendus atteints — ● L'évaluation est fondée sur des données fiables

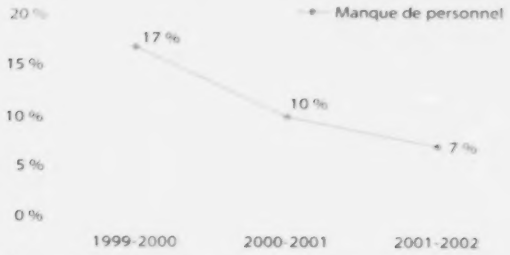
■ Résultats attendus en grande partie atteints — ● L'évaluation est fondée sur des données assez fiables

■ Résultats attendus non atteints — ● L'évaluation est fondée sur des données peu fiables

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants du rendement

Pénurie de personnel par rapport au financement autorisé



Nous avons réduit notre pénurie de personnel encore une fois cette année.

Facteurs liés au rendement –

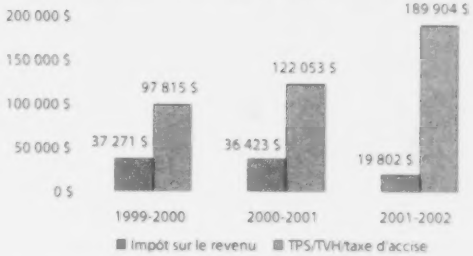
- Capacité d'attirer des employés ayant les connaissances requises
- Affectation de ressources à la dotation

Stratégie en sept points pour l'équité

Point 1	Nous allons élaborer un guide complet sur les droits de nos clients.	✓	**Point 5**	Nous allons signaler aux clients les crédits et les prestations auxquels ils ont droit, ainsi que les montants payés en trop.	✓
Point 2	Nous allons publier des normes pour les services que nous offrons.	✓	**Point 6**	Nous allons permettre aux clients de corriger toute omission commise dans le passé sans leur imposer de pénalités.	✓
Point 3	Nous allons améliorer les communications avec nos clients.	✓	**Point 7**	Nous allons faire un meilleur travail dans l'application des dispositions en matière d'équité dans les lois que nous appliquons.	✓
Point 4	Nous allons doter nos employés de meilleurs outils leur permettant de répondre aux besoins des clients.	✓			

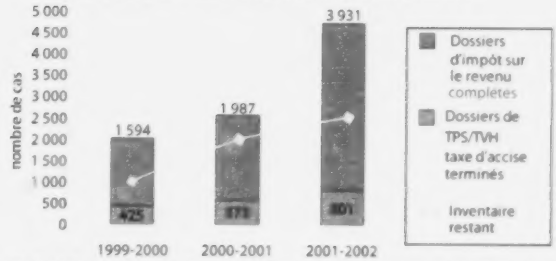
La Stratégie en sept points pour l'équité est maintenant mise en oeuvre dans l'ensemble de l'ADRC.

Valeur estimative moyenne des cotisations connexes par dossier de divulgation volontaire fermé



Ces dernières années, le montant estimatif moyen des recettes fiscales additionnelles par dossier de divulgation volontaire a augmenté pour la TPS/TVH/taxe d'accise, mais il a diminué pour l'impôt sur le revenu. Les dossiers de TPS/TVH/taxe d'accise représentent un faible pourcentage seulement de tous les dossiers de divulgation volontaire (tableau 6-3).

Programme des divulgations volontaires – Dossiers terminés et inventaire



Malgré l'achèvement d'un nombre considérablement plus élevé de cas du Programme des divulgations volontaires, notre inventaire continue d'augmenter.

Facteurs liés au rendement –

- Efficacité générale de nos mesures d'observation volontaire, y compris les communications concernant le programme
- Ressources allouées au Programme des divulgations volontaires

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Progrès par rapport au Chemin à prendre 2000-2001

Secteurs d'amélioration cibles*	Date d'échéance visée*	Situation actuelle	Respect des délais en 2001-2002	À intégrer au Chemin à prendre, 2002 et années suivantes?
Établir des objectifs clairs pour les programmes des Appels.	2001-2002	Des objectifs concernant les délais d'achèvement des dossiers ont été établis en 2001-2002 pour tous les secteurs de programme, sauf deux. Ces objectifs seront maintenus jusqu'en 2004-2005. De même, des objectifs visant le contrôle des inventaires ont été établis dans certains secteurs de programme.	✓	Oui Voir le point 1 ci-dessous
Intégrer ces objectifs à notre cadre de mesure du rendement et établir des normes de service correspondantes, s'il y a lieu.	2001-2002	Comme première étape, la norme de service visant un contact significatif avec les clients dans les 30 jours est passée d'un projet pilote à la mise en oeuvre complète dans l'ensemble de l'ADRC et sera appuyée par une surveillance continue.	✓	Non
Améliorer la rapidité du processus de règlement des différends en instaurant un plan d'action particulier en 2001-2002.	2001-2002	Nous avons réalisé des gains de temps marginaux pour certains programmes; les recommandations visant d'autres améliorations pour tous les programmes ont été prises en compte et seront mises en oeuvre. De plus : • Des objectifs concernant les délais d'achèvement des dossiers ont été établis en 2001-2002 pour tous les secteurs de programme, sauf deux. Ces objectifs seront maintenus jusqu'en 2004-2005. • Des programmes d'assurance de la qualité et de surveillance ont fait l'objet de projets pilotes réussis, et la mise en oeuvre commencera en 2002-2003. • Un agent d'apprentissage de la direction générale a été désigné pour évaluer les besoins en formation du personnel. • En raison de la réorganisation de la direction générale, les éléments restants du cadre de formation ont été retardés jusqu'à l'année prochaine.	✓	Oui Voir les points 1 à 4 ci-dessous
Mettre en oeuvre le cadre de mesure du rendement de l'ADRC.	2001-2004	Conformément à la mise en oeuvre plus vaste de l'initiative de la fiche d'évaluation équilibrée, les travaux d'élaboration des mesures et des indicateurs de la fiche d'évaluation équilibrée ont avancé. Cependant, à l'échelle organisationnelle, l'ADRC n'a pas accompli les progrès fixés pour la mise en oeuvre graduelle de la FEE (voir page 1-109). En 2002-2003, nous sommes de nouveau sur la bonne voie.	✗	Oui Voir le point 1 ci-dessous

✓ Délai respecté ✓ Délai en grande partie respecté ✗ Délai non respecté

* Source : *Rapport annuel au Parlement 2000-2001*

Le chemin à prendre – 2002 et années suivantes

1. Mettre en œuvre certaines recommandations visant à accroître la rapidité, y compris des objectifs progressivement plus ambitieux en matière d'achèvement des cas, et continuer à appuyer la mise en œuvre continue du cadre de mesure du rendement de l'ADRC (résultat attendu 2).
2. Mettre en œuvre des programmes d'assurance de la qualité et de surveillance de l'application des dispositions d'équité et des principes contenus dans la Stratégie en sept points pour l'équité (résultats attendus 5 et 6).
3. Mettre en œuvre le reste du cadre de formation (résultat attendu 5).
4. Mener une étude pilote sur les facteurs de complexité des dossiers afin de mieux prévoir les délais d'exécution et les ressources requises (résultats attendus 2 et 4).

Principaux points – Gestion et orientation organisationnelles

Au sujet de la Gestion et de l'orientation organisationnelles

Le secteur d'activité de la Gestion et de l'orientation organisationnelles (GOO) assure une orientation stratégique et une supervision par la haute direction à l'appui de tous les programmes et services de l'ADRC. Il guide l'établissement et la tenue à jour des systèmes et pratiques qui appuient la régie et la gestion efficaces des gens, des ressources financières et de la technologie de l'information, ainsi que l'administration.

Ce secteur d'activité fournit aussi une vaste gamme de services internes aux employés et aux gestionnaires, allant de la planification stratégique, des rapports sur le rendement, de la gestion des ressources humaines (RH) et de la gestion financière et des systèmes, à la sécurité et aux achats, en passant par la gestion des biens immobiliers, les systèmes et les réseaux de téléphonie. Au cours des deux dernières années, il s'est beaucoup attaché à guider et à appuyer la mise en oeuvre de notre programme de changement profond en tant qu'agence.

De concert avec les autres secteurs d'activité, Gestion et orientation organisationnelles s'occupe aussi des questions se rattachant à l'accès à l'information, pour garantir aux Canadiens une transparence appropriée ainsi que le respect des dispositions législatives en matière de protection des renseignements personnels qui visent à assurer la protection des renseignements à caractère délicat.

Notre conseil de direction indépendant, exigé par le statut d'agence, a apporté des connaissances et une expérience considérables acquises dans les secteurs provincial, privé et autres, qui nous aident à mettre en oeuvre les meilleures approches et les meilleures pratiques commerciales possibles. Cette contribution complémentaire appuie aussi le changement dans notre culture, qui n'est plus celle d'un ministère mais bien celle d'une agence. À mesure que nous repensons notre façon de faire, nous cherchons à nous mettre à l'écoute d'autres organisations et à partager les leçons retenues avec nos partenaires au sein du gouvernement fédéral et d'autres instances.

Nous avons un résultat escompté

Le rendement de nos services et opérations est maximisé grâce à des méthodes de gestion modernes et innovatrices – Un mode efficace de régie et de gestion permet à l'ADRC de faire des gains substantiels dans la prestation de

services axés sur la clientèle, conformément à son programme tout à fait particulier. À cette fin, nous devons faire connaître notre programme stratégique, donner à nos employés les moyens de l'exécuter et faire preuve de transparence quant aux résultats. À titre d'organisme public, nous devons aussi garantir aux Canadiens que nos pratiques et systèmes d'information en matière de gestion financière sont sains et respectent leurs droits. Réunis, ces éléments procurent un fondement à l'optimisation du rendement éventuel de nos secteurs d'activité.

Maintenant que nous sommes une agence, les Canadiens s'attendent à ce que nous fassions des progrès plus grands que ceux que nous pouvions faire auparavant, lorsque nous étions un ministère. Cela veut dire que nous devons miser sur notre nouvelle flexibilité à titre d'employeur distinct et de responsable de nos politiques de gestion financière, entre autres, pour créer une administration sur mesure à l'appui d'une prestation améliorée, plus rapide et plus abordable de services aux Canadiens. Nous continuons à mettre en place les instruments et les systèmes dont nous avons besoin pour réaliser des changements importants : la réforme et le renouvellement des ressources humaines, la réforme et le renouvellement administratifs et la gestion transparente axée sur les résultats. Nous nous efforçons aussi en même temps de faire d'autres améliorations dans nos programmes principaux, là où il y a lieu. Le changement trouve son fondement dans le Résumé du Plan d'entreprise de l'Agence.

Critères de réussite de haut niveau

En règle générale, nous aurons atteint notre résultat escompté dans les circonstances suivantes :

- notre orientation stratégique et la supervision de l'Agence débouchent sur un succès soutenu dans l'atteinte des résultats stratégiques au chapitre de l'observation et de l'innovation;
- nous mettons en place une structure de gestion moderne qui nous aide à établir un équilibre entre l'utilisation efficace des ressources de l'ADRC et l'exécution réussie des programmes;
- nous faisons nôtres les pratiques exemplaires d'autres instances et partageons, avec le reste de la fonction publique canadienne et d'autres organisations des secteurs public et privé, les leçons tirées du recours à l'innovation dans nos systèmes et pratiques;
- notre ouverture dans la présentation de rapports sur nos résultats, a une incidence positive sur la confiance du public et du Parlement dans notre aptitude à être un fournisseur de services efficace à tous les niveaux gouvernementaux.

Conclusions par rapport au résultat escompté

Dans l'ensemble, nous croyons avoir généralement respecté les attentes et nous sommes en bonne voie d'atteindre le résultat escompté dans le contexte de la nouvelle souplesse que nous donne le statut d'agence. L'année a été marquée par de belles réalisations, mais aussi par certains contretemps.

Nous avons mis en place avec succès la structure de régie et des comités de la haute direction. Toutefois, il faudrait continuer d'améliorer la qualité de l'information utilisée et son intégration dans la prise des décisions. Les réalisations dans le programme de réforme des ressources humaines (RH) sont particulièrement dignes de mention — par exemple, la création du groupe de la gestion, qui réunit quelque 3 200 gestionnaires. Cette mesure renforcera la gestion cohérente en première ligne, soit la force motrice des initiatives de transformation des activités de l'ADRC. Le groupe de la gestion a déjà retenu l'attention à l'extérieur de l'Agence en tant qu'innovation possible dans les RH. Nous avons aussi fait des progrès dans le programme de réforme et de renouvellement administratifs (RA). En prenant appui sur notre programme de gestion transparente axée sur les résultats, notre Plan d'entreprise (y compris son résumé) est maintenant le reflet de nos opérations de base et de notre programme d'innovation et il établit un lien avec le cadre de notre rapport annuel. Le dépôt de notre premier Rapport annuel a aussi démontré l'engagement que nous avons pris de fournir des rapports transparents sur les résultats de nos programmes.

Toutefois, la réputation de l'ADRC quant à la saine gestion financière a été entachée par la découverte d'une erreur dans l'application des remboursements des gains en capital des fiducies de fonds communs de placement (le problème des T3). Cette erreur a entraîné des paiements en trop d'environ 3,4 milliards de dollars à un certain nombre de provinces, pour les années d'imposition 1993 à 1999. Nous avons reconnu la gravité de l'erreur et nous nous sommes attaqués de façon transparente au problème et à sa cause fondamentale avec le Bureau du vérificateur général du Canada, le ministère des Finances et nos partenaires touchés parmi les provinces. Nous n'avons pas non plus fait autant de progrès que nous l'avions prévu dans la mise en oeuvre du projet d'une fiche d'évaluation équilibrée pour la mesure du rendement, ce qui a retardé la disponibilité d'une information cohérente et de haute qualité devant faciliter la gestion axée sur les résultats.

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Contexte

L'innovation est au cœur du programme de changement de l'Agence et devrait s'opérer par quatre objectifs de changement. Le premier, la transformation des activités, se résume à fournir les meilleurs services possibles aux Canadiens. Les trois autres sont des instruments de facilitation — la réforme et le renouvellement des ressources humaines, la réforme et le renouvellement administratifs, et la gestion transparente axée sur les résultats — cherchent à renforcer notre capacité interne de respecter notre engagement en matière de services.

Dans notre marche vers la réalisation du programme d'innovation de l'ADRC dans ce secteur d'activité, le défi de Gestion et orientation organisationnelles consiste à appuyer la conception, la mise en œuvre, la communication et le contrôle des objectifs de facilitation, tout en voyant à ce que l'ADRC continue à fournir ses programmes courants avec efficacité par l'intermédiaire de ses secteurs d'activité.

Il faut aussi que nous puissions réagir et modifier nos plans rapidement devant des circonstances imprévues, par exemple assurer la sécurité de nos employés après les événements du 11 septembre.

Après deux ans et demi en tant qu'agence, nous avons mis en place les instruments clés de facilitation de l'atteinte des objectifs d'innovation de l'ADRC. Les changements à ce jour ont surtout servi à rendre opérationnelles les structures de régie et de responsabilisation qui sont propres à l'ADRC et qui l'amènent à être beaucoup plus comptable des résultats qu'elle atteint. Nous avons aussi élaboré un nouveau cadre pour la politique de gestion et nous avons mis à profit la nouvelle souplesse de l'Agence dans les domaines suivants : ressources humaines (par exemple, la dotation, le recours en matière de dotation, la classification et les négociations), les biens immobiliers (par exemple, la gestion de la location et des installations), les politiques administratives et la gestion financière. C'est ce qui motive Gestion et orientation organisationnelles dans ses efforts de rendement et appuie le vaste programme de changement du gouvernement.

Nous poursuivons aussi nos efforts visant à réformer notre conception de la mesure; c'est un grand défi que doit relever une organisation de la taille et de la complexité de l'ADRC.

Beaucoup a été fait jusqu'ici, mais la tâche n'est pas terminée. Gestion et orientation organisationnelles continue à jouer un rôle crucial dans le rodage des processus de régie et de supervision stratégique de l'ADRC, pour garantir qu'ensemble, tous les secteurs d'activité fournissent les meilleurs services possibles aux Canadiens. Une fois le programme d'innovation mis en œuvre avec succès, nous devrions être bien à même d'appuyer l'examen, par le Parlement, de la *Loi sur l'Agence des douanes et du revenu du Canada*, qui pourrait avoir lieu dès 2004.

Données chiffrées

- Nous avons appuyé plus de 200 applications de la technologie de l'information
- Nous avons traité plus de 50 000 mesures de dotation (nominations intérimaires, mutations latérales, dotation temporaire, dotation par recrutement interne et externe), y compris le recrutement de 4 500 employés à temps plein
- Nous avons accordé environ 30 000 contrats pour des biens et services
- Nous avons traité plus de 3 100 demandes d'accès à l'information et de communication de renseignements personnels
- Nous avons assuré la gestion de plus de 750 installations au Canada

Modèle logique

Nous avons préparé, pour Gestion et orientation organisationnelles, un modèle logique (voir www.adrc.gc.ca/rapportannuel) qui expose une feuille de route indiquant les liens entre nos intrants, nos activités et nos extrants qui sont essentiels à l'atteinte de nos huit résultats attendus, à l'appui de notre résultat escompté. Il montre aussi la façon dont ces éléments cadrent avec les résultats stratégiques globaux de l'ADRC. Ce modèle logique sert d'assise à notre fiche de rendement, qui résume notre rendement, (voir page 1-131) en regard de chaque résultat attendu.

Contribution des autres

L'atteinte de notre résultat escompté n'est pas uniquement imputable à l'ADRC. L'appui soutenu donné par le gouvernement est essentiel à la réussite de la mise en œuvre de notre programme de changement.

Nous avons conclu des partenariats avec des fournisseurs de services communs, comme Travaux publics et Services gouvernementaux Canada, pour la gestion de notre système de rémunération, des locaux et des contrats.

En outre, Gestion et orientation organisationnelles bénéficie d'examens indépendants menés par des organisations externes, notamment le Bureau du vérificateur général, le Conseil du Trésor (examen des ressources et de la gestion), le Commissaire à la protection de la vie privée, le Commissaire à l'information, le Bureau du commissaire aux langues officielles.

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L'atteinte de notre résultat escompté n'est pas uniquement imputable à l'ADRC. L'appui soutenu donné par le gouvernement est essentiel à la réussite de la mise en oeuvre de notre programme de changement.

Nous avons conclu des partenariats avec des fournisseurs de services communs, comme Travaux publics et Services gouvernementaux Canada, pour la gestion de notre système de rémunération, des locaux et des contrats.

En outre, Gestion et orientation organisationnelles bénéficie d'examens indépendants menés par des organisations externes, notamment le Bureau du vérificateur général, le Conseil du Trésor (examen des ressources et de la gestion), le Commissaire à la protection de la vie privée, le Commissaire à l'information et le Bureau du commissaire aux langues officielles.

Rendement par secteur d'activité
Gestion et orientation organisationnelles

L'ADRC cherche à devenir une organisation efficace et fondée sur la connaissance. Notre participation au sein d'organismes nationaux et internationaux apporte des avantages à la fois à l'ADRC et à ces organismes. Par exemple, en 2001-2002, nous avons coordonné 57 projets internationaux d'assistance technique et nous avons été l'hôte d'une conférence internationale importante sur le commerce électronique au nom de cinq organisations internationales : l'Organisation de coopération et de développement économiques (OCDE), le Centre interaméricain des administrateurs fiscaux (CIAT), l'Association canadienne de la technologie de pointe (CATA), l'Intra-European Organization of Tax Administrations (IOTA), et le Centre de rencontres et d'études des dirigeants des administrations fiscales (Crédaf).

L'ADRC est fort bien servie et appuyée par le personnel de ses Services juridiques, qui lui fournissent des conseils juridiques et des services consultatifs d'entreprise. Conformément à une entente de longue date avec le ministère de la Justice fédéral, les Services juridiques sont dirigés par l'avocat général de l'ADRC qui agit comme délégué du commissaire pour les aspects juridiques des opérations et des politiques de l'ADRC à titre de substitut du sous-procureur général du Canada.

Profil des dépenses

En 2001-2002, 21 % (767 millions de dollars) du budget global de l'ADRC ont été affectés à Gestion et orientation organisationnelles. Nous en avons dépensé 730 millions.

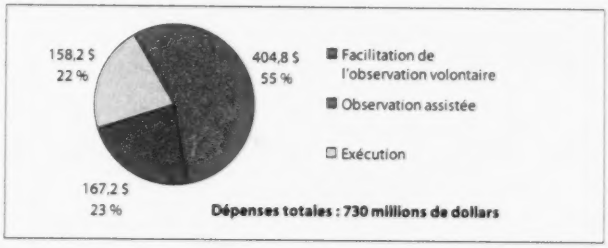
La plus grande partie de ces ressources (environ 43 %) a été consacrée à la technologie de l'information (TI). L'ADRC compte le plus grand nombre d'employés en TI dans la fonction publique, et ceux-ci appuient quelque 50 000 employés de l'Agence (en période de pointe) à plus de 750 endroits au pays. À l'avenir, nous inscrirons certains de ces investissements en TI au budget d'autres secteurs d'activité, là où sera terminée la mise en oeuvre, graduelle ou autre, de programmes de rechange ou d'ententes de diversification de la prestation des services.

La deuxième plus grosse tranche du budget de Gestion et orientation organisationnelles (environ 36 %) est allée aux services financiers et administratifs, y compris les services à l'entreprise et les services à la haute direction. Environ 18 % ont été consacrés à la fonction des ressources humaines. Les 3 % restants ont été attribués à plusieurs secteurs, dont la vérification et l'évaluation d'entreprise.

Nous cherchons, par la réforme et le renouvellement administratifs, à accroître notre efficience opérationnelle et à voir à ce qu'il y ait un bon équilibre entre nos secteurs de programme et ceux de l'appui administratif.

Le tableau 17 indique la répartition des ressources du secteur d'activité Gestion et orientation organisationnelle attribuées au continuum de l'observation, c'est-à-dire à la facilitation de l'observation volontaire, à l'observation assistée et à l'exécution. La répartition est faite selon le détail des dépenses réelles des quatre secteurs d'activités.

Tableau 17 : Total des ressources de Gestion et orientation organisationnelles attribué au continuum de l'observation pour 2001-2002 (en millions de dollars)



Remarque : Les pourcentages ci-dessus sont fondés sur la meilleure estimation, par la direction, des dépenses réelles des secteurs d'activité au chapitre du continuum de l'observation.

Faits saillants du rendement

La section qui suit (à partir de la page 1-104) présente une fiche de rendement détaillée pour Gestion et orientation organisationnelles. Elle résume notre rendement au cours de la période visée en fonction de nos huit résultats attendus, et ce, à l'appui du résultat escompté : le rendement de nos services et opérations est maximisé grâce à des méthodes de gestion modernes et innovatrices.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Le rendement de notre exploitation et de nos services aux entreprises est optimisé grâce à des méthodes modernes et novatrices.

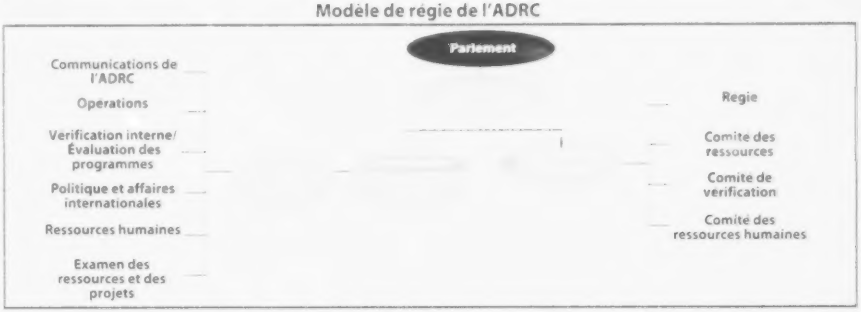
Résultats attendus

1. **Régime de régie efficace qui permet à la direction d'assurer la supervision et le leadership.**

Evaluation de cette année (2e année de 5)	Evaluation de l'année dernière	Changements intervenus
■ ●	■ ●	▬

Rendement de l'année en cours (2e année de 5) :

Modèle de régie de l'ADRC



Bien que notre structure de régie soit solide et que sa structure de comités fonctionne bien, elle doit être rodée et intégrée davantage.

■ Résultats attendus atteints
● L'évaluation est fondée sur des données fiables

Résultats attendus en grande partie atteints
L'évaluation est fondée sur des données assez fiables

■ Résultats attendus non atteints
● L'évaluation est fondée sur des données peu fiables

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Le rendement de notre exploitation et de nos services aux entreprises est optimisé grâce à des méthodes modernes et novatrices.

Résultats attendus

1. Régime de régie efficace qui permet à la direction d'assurer la supervision et le leadership.

Évaluation de cette année (2e année de 5)	Évaluation de l'année dernière	Changements intervenus
■ ●	■ ●	▬

Rendement de l'année en cours (2e année de 5) : Depuis que nous sommes une agence, nous avons mis en place un solide mode de régie qui appuie la gestion moderne et innovatrice, tout en respectant les attentes du Parlement en matière de transparence et de reddition de comptes (voir le tableau 1-1). Notre mode de régie repose sur deux assises :

- une prise de décisions et un contrôle efficaces grâce à nos comités de la haute direction — le conseil de direction et le comité de gestion de l'Agence (CGA);
- une reddition de comptes appropriée par l'entremise du Plan d'entreprise, du Rapport annuel et de la fiche d'évaluation équilibrée (FEE), étayés d'une vérification interne améliorée et de contrats de responsabilité de la gestion avec tous les gestionnaires.

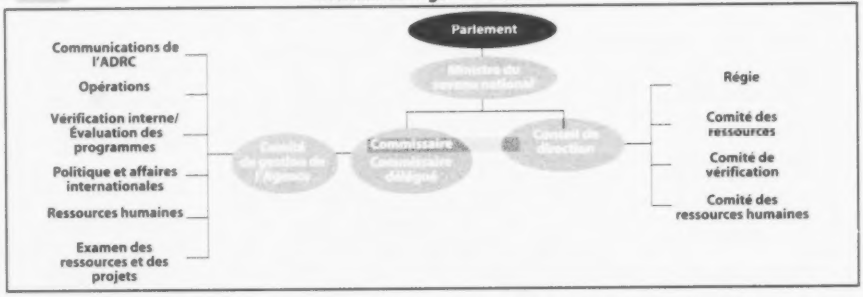
Notre nouveau modèle de régie assure une supervision plus disciplinée et plus rigoureuse à cause, en grande partie, du conseil de direction. Celui-ci fait intervenir les intérêts des Canadiens et les principes d'entreprise directement dans les processus de gestion de l'ADRC et nous met au défi de faire état de nos progrès à la lumière de nos engagements. Bien que le modèle de régie soit solide, il doit être mieux rodé et intégré. Nous devons aussi mieux intégrer les composantes financières et non financières de nos activités dans nos méthodes de supervision et de régie. À l'heure actuelle, nos systèmes ne peuvent pas facilement fournir tous les renseignements qu'il faut pour répondre aux exigences du nouveau conseil de direction et du CGA. La fiche d'évaluation équilibrée comblera ce besoin et, même si nous n'avons pas fait les progrès attendus dans l'année écoulée, nous respectons maintenant notre échéancier de 2002-2003.

Ces changements dans notre structure de régie guident également d'autres initiatives importantes, par exemple : la transformation de nos opérations financières; l'établissement de liens plus étroits entre les projets proposés et leurs répercussions financières; la marche vers la comptabilité par activités; une stratégie d'investissement dans l'innovation et des budgets trimestriels.

Nos instruments de responsabilité clés sont le Plan d'entreprise de l'Agence qui énonce la façon d'atteindre nos objectifs et le Rapport annuel qui indique, en langage clair, les résultats que nous avons atteints. Le premier Rapport annuel, déposé en novembre 2001, a, dans l'ensemble, reçu une évaluation positive de la vérificatrice générale qui a mentionné qu'il représentait un début impressionnant. Nous avons aussi améliorée la fonction de la vérification interne au chapitre du contrôle du risque, de la certitude et des mesures correctrices.

1-1

Modèle de régie de l'ADRC



Bien que notre structure de régie soit solide et que sa structure de comités fonctionne bien, elle doit être rodée et intégrée davantage.

■ Résultats attendus atteints
● L'évaluation est fondée sur des données fiables

Résultats attendus en grande partie atteints
L'évaluation est fondée sur des données assez fiables

■ Résultats attendus non atteints
● L'évaluation est fondée sur des données peu fiables

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Le rendement de notre exploitation et de nos services aux entreprises est optimisé grâce à des méthodes modernes et novatrices.

Résultats attendus

1. (suite) Régime de régie efficace qui permet à la direction d'assurer la supervision et le leadership.

Changements intervenus : Nous sommes généralement en bonne voie quant à la mise en place d'un mode de régie bien rodé et pleinement intégré. En 2001-2002, nous avons continué à améliorer les liens entre le conseil de direction et le CGA; nous avons précisé l'orientation de la FEE et tiré des leçons du premier Rapport annuel. Notre fonction de vérification interne et d'évaluation des programmes est maintenant directement comptable au commissaire, afin de mieux répondre aux besoins de l'ADRC en conseils indépendants et en toute impartialité.

Critères de réussite : *Des liens et une intégration appropriés entre tous les éléments du mode de régie, d'où une supervision efficace.*

Une prise de décisions efficace reposant sur une information appropriée.

Facteurs liés au rendement —
- Latitude disponible venant du statut d'agence pour tirer profit de notre souplesse particulière
- Financement suffisant et approprié

2. Changement en cours et accru de la culture d'entreprise qui met la prise de décisions entre les mains des gestionnaires.

Évaluation de cette année (2e année de 5)	Évaluation de l'année dernière	Changements intervenus
■	●	⬆

Rendement de l'année en cours (2e année de 5) : Depuis que nous sommes devenus une agence, nous nous sommes employés à faire en sorte que notre culture d'entreprise mise de plus en plus sur les valeurs plutôt que sur les règles et à renforcer la responsabilisation par une plus grande délégation de pouvoirs et une plus grande obligation de rendre compte. En 2001-2002, nous avons faits de grands progrès dans l'atteinte de cet objectif, y compris :

- la création d'un groupe de la gestion (MG), réunissant quelque 3 200 gestionnaires de première ligne, qui seront les agents de ce changement culturel. Le pouvoir décisionnel a carrément été confié aux gestionnaires, qui connaissent le mieux leurs clients et leurs processus administratifs. Ils pouront ainsi accomplir plus efficacement la mission de l'ADRC et promouvoir un milieu où règnent la confiance, le dialogue et la réceptivité;
- une plus grande délégation de pouvoirs dans les domaines des ressources humaines, des biens immobiliers, de la gestion financière et des politiques administratives;
- une gestion axée sur les résultats au moyen de buts et de comptes à rendre plus clairs, qui figurent dans le Plan d'entreprise de l'Agence et le Rapport annuel et qui font partie des ententes de rendement de presque 600 hauts fonctionnaires et de plus de 3 000 membres de la catégorie MG. C'est à partir de ces ententes que seront évalués et récompensés le haut rendement au travail et la gestion efficace des personnes.

Même si nous croyons que le changement culturel est bien amorcé au niveau de l'entreprise dans son ensemble, nous n'avons pas encore pu l'instaurer à tous les niveaux de l'organisation. Cela demeure un défi clé. La formation du personnel n'a pas été à la hauteur de l'ampleur et du rythme de ce changement culturel, et elle demeure une haute priorité pour 2002-2005 et les années qui suivront.

Changements intervenus : Dans l'ensemble, nous croyons avoir atteint ou dépassé nos attentes stipulées à ce stade dans notre programme quinquennal, surtout en raison de la création fructueuse du groupe de la gestion, étayée de contrats de responsabilité à l'appui de la gestion axée sur les résultats.

Critères de réussite : *Les ententes et les examens de rendement annuels de tous les employés sont terminés.*

Il y a une plus grande délégation de pouvoirs et un plus grand nombre de mécanismes de responsabilité connexes.

Il existe une formation et des communications efficaces qui font la promotion des valeurs de l'Agence et des compétences attendues.

Facteurs liés au rendement —
- Un mode de régie efficace étayé d'incitatifs, de récompenses et d'outils
- Il y a chez les employés une ouverture au changement et un désir de changement

⬆⬇ Observation — Le rendement a changé par rapport à l'année précédente.

➖ Observation — Le rendement est demeuré inchangé par rapport à l'année précédente.

⬆⬇ Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

➖ Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Le rendement de notre exploitation et de nos services aux entreprises est optimisé grâce à des méthodes modernes et novatrices.

Résultats attendus

3. Réforme du leadership lié aux ressources humaines (RH) qui correspond aux objectifs de l'entreprise.

Évaluation de cette année (2e année de 5)	Évaluation de l'année dernière	Changements intervenus
■	■ ●	⬆

Rendement de l'année en cours (2e année de 5) : Étant donné que l'Agence compte plus de 50 000 travailleurs en périodes de pointe, les ressources humaines sont un facteur déterminant de son rendement. Nos employés produisent les résultats fonctionnels dans un milieu de travail très complexe et dynamique, et ils devraient pouvoir s'attendre à un système de ressources humaines (RH) qui est attentif, souple, intégré avec les autres services d'entreprise, et stratégique (voir le tableau 3-1).

Lorsque nous sommes passés du statut d'agence, il était évident que notre régime des RH, conçu en tenant compte du contexte de la fonction publique, accusait de nombreuses et importantes lacunes. Par exemple, le système de classification était trop compliqué car il y avait 35 normes différentes causant inefficience et retards; le système de dotation exigeait en moyenne cinq mois lorsqu'il y avait recrutement externe; le processus de recours était long et conflictuel; le processus de gestion du rendement passait souvent outre au piètre rendement et négligeait de récompenser l'excellence; et les gestionnaires n'avaient pas suffisamment de pouvoirs pour assumer la responsabilité de la gestion des ressources humaines. En tant qu'employeur distinct, nous sommes maintenant responsables de la dotation, de la classification et des relations de travail, et nous disposons de la souplesse et des pouvoirs nous permettant d'adapter nos processus à nos besoins d'entreprise. Ces nouvelles responsabilités sous-tendent notre programme de changement en matière de RH.

Dès que nous sommes devenus une agence, nous avons lancé un plan quinquennal exhaustif de réforme et de renouvellement des ressources humaines. Il comprend 14 grandes initiatives qui touchent aux aspects clés de la gestion efficace des personnes. Pendant la première année, nous nous sommes penchés sur les éléments que nécessitait notre nouveau statut d'employeur distinct, plus particulièrement la mise en place de systèmes de dotation, de classification et de règlement des différends. Cette année, nous avons poursuivi la mise au point de ces systèmes. Nous avons aussi fait des percées dans des domaines clés qui ont déjà retenu l'attention à l'extérieur de l'Agence comme des innovations possibles dans les RH, notamment :

- la création d'un nouveau groupe de la gestion (MG) qui réunit quelque 3 200 gestionnaires régis auparavant par 20 normes de classification différentes, simplifiant ainsi notre processus de gestion et améliorant nos liens avec les employés de première ligne; c'est une première dans la fonction publique. Le groupe MG est appuyé par des régimes de rémunération négociés qui comprennent des primes au rendement pour la gestion efficace des personnes et qui sont uniques en leur genre;
- l'établissement de liens entre les engagements pris dans le Plan d'entreprise concernant les ententes de rendement de l'effectif de la haute direction et les attentes de rendement des employés, ce qui nous permet de mieux reconnaître les réalisations des employés et de nous attaquer aux cas de rendement déficitaire;
- l'élaboration, par les employés, de 25 000 plans d'apprentissage individuels, partie intégrante d'une organisation qui favorise l'acquisition continue du savoir.

Nous nous sommes aussi concentrés sur d'autres moyens de facilitation qui sont essentiels à l'amélioration soutenue du rendement dans toute l'Agence. Par exemple, dans l'année écoulée :

- nous avons conclu des conventions collectives avec nos deux syndicats sans interruptions de travail;
- nous avons mis à l'essai des répertoires de candidats préqualifiés dans les groupes où la demande est élevée, tels ceux des inspecteurs des douanes, des percepteurs de recettes et des vérificateurs de l'impôt et de la TPS;
- nous avons recruté quelque 4 500 nouveaux employés permanents, dont 44 % provenaient de l'extérieur de l'ADRC tandis que le reste a été choisi parmi nos employés temporaires;
- nous avons atteint un taux de représentation national dans les quatre groupes désignés pour l'équité en matière d'emploi qui égalait ou dépassait le plus récent taux de disponibilité sur le marché du travail. Par exemple, nous sommes parvenus à accroître notre représentation des minorités visibles de 8,4 % à 8,7 %.

Voir, à la page 1-108, des renseignements plus détaillés sur les RH.

■ Résultats attendus atteints
● L'évaluation est fondée sur des données fiables

Résultats attendus en grande partie atteints
L'évaluation est fondée sur des données assez fiables

■ Résultats attendus non atteints
● L'évaluation est fondée sur des données peu fiables

Rendement par secteur d'activité
Gestion et orientation organisationnelles

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants des résultats

L'ADRC a deux résultats stratégiques :

L'observation et l'innovation

La réforme et le renouvellement des ressources humaines constituent un des quatre objectifs du changement à l'appui de l'innovation

Notre objectif est une **gestion stratégique des RH** qui est :

- **Tournée vers l'avenir** et fondée sur des stratégies de RH justifiées et reposant sur des faits, pour affecter efficacement « les bonnes personnes au bon endroit et au bon moment »;
- **Intégrée suffisamment** avec la planification d'entreprise et les budgets;
- **Prise en charge par les gestionnaires,** à qui de plus grands pouvoirs ont été délégués, qui ont plus de comptes à rendre au chapitre de la gestion des personnes et qui font la promotion du dialogue avec les employés de première ligne;
- **Fondée sur les valeurs de l'entreprise et des principes** en matière de dotation plutôt que sur des règles;
- **Axée sur les secteurs d'activité et adaptée aux clients,** fournissant ainsi une dotation 50 % plus rapidement qu'avant notre passage au statut d'agence ainsi que des décisions de classification plus rapides.

Réforme et renouvellement des ressources humaines d'ici 2004-2005

Nous comptons 14 initiatives stratégiques répondant aux dispositions de la loi et à d'autres exigences en matière de transformation :

Exigences prévues par la loi : dotation, gestion des différends, classification, relations de travail;

Autres initiatives : Groupe de la gestion (MG), gestion du rendement, apprentissage, rémunération, langues officielles, équité et diversité en matière d'emploi, programme de reconnaissance, aide aux employés, planification et compétences.

Nous avons fourni tous les produits clés (2e année de 5) qui étaient prévus dans le Résumé du Plan d'entreprise

- **Dotation :** profils de compétences des emplois; mise à l'essai de répertoires de candidats préqualifiés
- **Recours :** 50 % des gestionnaires ont reçu la formation sur le système de règlement alternatif des différends
- **Relations de travail et rémunération :** première convention collective négociée après la décision de la Commission des relations de travail dans la fonction publique
- **Groupe de la gestion (MG) :** mise en oeuvre du groupe MG sur la base du système de classification de l'Agence

Nous partageons les pratiques exemplaires et nous avons tiré certaines leçons

Pratiques exemplaires :

- Groupe MG intégré ayant des liens avec les employés de première ligne
- Les attentes de rendement de plus de 70 % des employés permanents (28 749) ont été établies et plus de 25 000 plans d'apprentissage individuels ont été dressés
- 180 produits d'apprentissage liés aux quatre objectifs d'entreprise
- Les employés ont participé à plus de 6 400 modules d'apprentissage du programme de leadership

Préoccupations qui demeurent :

- Problèmes de ponctualité dans la rémunération
- Seulement 77 % des titulaires de poste bilingue respectent les exigences linguistiques par rapport à 82 % dans la fonction publique
- 63 % des membres de la haute direction respectent les exigences linguistiques de leurs postes en mars 2002 comparativement à 77 % (chiffre estimatif) en octobre 2001.

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Le rendement de notre exploitation et de nos services aux entreprises est optimisé grâce à des méthodes modernes et novatrices.

Résultats attendus

3. Réforme du leadership lié aux ressources humaines (RH) qui correspond aux objectifs de l'entreprise.

Évaluation de cette année (2e année de 5)	Évaluation de l'année dernière	Changements intervenus
■	■	↑

Rendement de l'année en cours (2e année de 5) : Étant donné que l'Agence compte plus de 50 000 travailleurs en périodes de pointe, les ressources humaines sont un facteur déterminant de son rendement. Nos employés produisent les résultats fonctionnels dans un milieu de travail très complexe et dynamique, et ils devraient pouvoir s'attendre à un système de ressources humaines (RH) qui est attentif, souple, intégré avec les autres services d'entreprise, et stratégique (voir le tableau 3-1).

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Dès que nous sommes devenus une agence, nous avons lancé un plan quinquennal exhaustif de réforme et de renouvellement des ressources humaines. Il comprend 14 grandes initiatives qui touchent aux aspects clés de la gestion efficace des personnes. Pendant la première année, nous nous sommes penchés sur les éléments que nécessitait notre nouveau statut d'employeur distinct, plus particulièrement la mise en place de systèmes de dotation, de classification et de règlement des différends. Cette année, nous avons poursuivi la mise au point de ces systèmes. Nous avons aussi fait des percées dans des domaines clés qui ont déjà retenu l'attention à l'extérieur de l'Agence comme des innovations possibles dans les RH, notamment :

- la création d'un nouveau groupe de la gestion (MG) qui réunit quelque 5 200 gestionnaires régis auparavant par 20 normes de classification différentes, simplifiant ainsi notre processus de gestion et améliorant nos liens avec les employés de première ligne; c'est une première dans la fonction publique. Le groupe MG est appuyé par des régimes de rémunération négociés qui comprennent des primes au rendement pour la gestion efficace des personnes et qui sont uniques en leur genre;
- l'établissement de liens entre les engagements pris dans le Plan d'entreprise concernant les ententes de rendement de l'effectif de la haute direction et les attentes de rendement des employés, ce qui nous permet de mieux reconnaître les réalisations des employés et de nous attaquer aux cas de rendement déficitaire;
- l'élaboration, par les employés, de 25 000 plans d'apprentissage individuels, partie intégrante d'une organisation qui favorise l'acquisition continue du savoir.

Nous nous sommes aussi concentrés sur d'autres moyens de facilitation qui sont essentiels à l'amélioration soutenue du rendement dans toute l'Agence. Par exemple, dans l'année écoulée :

- nous avons conclu des conventions collectives avec nos deux syndicats sans interruptions de travail;
- nous avons mis à l'essai des répertoires de candidats préqualifiés dans les groupes où la demande est élevée, tels ceux des inspecteurs des douanes, des percepteurs de recettes et des vérificateurs de l'impôt et de la TPS;
- nous avons recruté quelque 4 500 nouveaux employés permanents, dont 44 % provenaient de l'extérieur de l'ADRC tandis que le reste a été choisi parmi nos employés temporaires;
- nous avons atteint un taux de représentation national dans les quatre groupes désignés pour l'équité en matière d'emploi qui égalait ou dépassait le plus récent taux de disponibilité sur le marché du travail. Par exemple, nous sommes parvenus à accroître notre représentation des minorités visibles de 8,4 % à 8,7 %.

Voir, à la page 1-108, des renseignements plus détaillés sur les RH.

■ Résultats attendus atteints
● L'évaluation est fondée sur des données fiables

■ Résultats attendus en grande partie atteints
L'évaluation est fondée sur des données assez fiables

■ Résultats attendus non atteints
● L'évaluation est fondée sur des données peu fiables

Pour obtenir d'autres renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Faits saillants des résultats

3-1

L'ADRC a deux résultats stratégiques :

L'observation et l'innovation

La réforme et le renouvellement des ressources humaines constituent un des quatre objectifs du changement à l'appui de l'innovation

Notre objectif est une **gestion stratégique des RH** qui est :

- **Tournée vers l'avenir** et fondée sur des stratégies de RH justifiées et reposant sur des faits, pour affecter efficacement « les bonnes personnes au bon endroit et au bon moment »;
- **Intégrée suffisamment** avec la planification d'entreprise et les budgets;
- **Prise en charge par les gestionnaires,** à qui de plus grands pouvoirs ont été délégués, qui ont plus de comptes à rendre au chapitre de la gestion des personnes et qui font la promotion du dialogue avec les employés de première ligne;
- **Fondée sur les valeurs de l'entreprise et des principes** en matière de dotation plutôt que sur des règles;
- **Axée sur les secteurs d'activité et adaptée aux clients,** fournissant ainsi une dotation 50 % plus rapidement qu'avant notre passage au statut d'agence ainsi que des décisions de classification plus rapides.

Réforme et renouvellement des ressources humaines d'ici 2004-2005

Nous comptons 14 initiatives stratégiques répondant aux dispositions de la loi et à d'autres exigences en matière de transformation :

Exigences prévues par la loi : dotation, gestion des différends, classification, relations de travail;

Autres initiatives : Groupe de la gestion (MG), gestion du rendement, apprentissage, rémunération, langues officielles, équité et diversité en matière d'emploi, programme de reconnaissance, aide aux employés, planification et compétences.

Nous avons fourni tous les produits clés (2e année de 5) qui étaient prévus dans le Résumé du Plan d'entreprise

- **Dotation :** profils de compétences des emplois; mise à l'essai de répertoires de candidats préqualifiés
- **Recours :** 50 % des gestionnaires ont reçu la formation sur le système de règlement alternatif des différends
- **Relations de travail et rémunération :** première convention collective négociée après la décision de la Commission des relations de travail dans la fonction publique
- **Groupe de la gestion (MG) :** mise en oeuvre du groupe MG sur la base du système de classification de l'Agence

Nous partageons les pratiques exemplaires et nous avons tiré certaines leçons

Pratiques exemplaires :

- Groupe MG intégré ayant des liens avec les employés de première ligne
- Les attentes de rendement de plus de 70 % des employés permanents (28 749) ont été établies et plus de 25 000 plans d'apprentissage individuels ont été dressés
- 180 produits d'apprentissage liés aux quatre objectifs d'entreprise
- Les employés ont participé à plus de 6 400 modules d'apprentissage du programme de leadership

Préoccupations qui demeurent :

- Problèmes de ponctualité dans la rémunération
- Seulement 77 % des titulaires de poste bilingue respectent les exigences linguistiques par rapport à 82 % dans la fonction publique
- 63 % des membres de la haute direction respectent les exigences linguistiques de leurs postes en mars 2002 comparativement à 77 % (chiffre estimatif) en octobre 2001.

Observation — Le rendement a changé par rapport à l'année précédente.

Observation — Le rendement est demeuré inchangé par rapport à l'année précédente

Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Le rendement de notre exploitation et de nos services aux entreprises est optimisé grâce à des méthodes modernes et novatrices.

Résultats attendus

3. (suite) Réforme du leadership lié aux ressources humaines (RH) qui correspond aux objectifs de l'entreprise.

Il y a cependant des domaines où nous devons nous améliorer. L'élaboration du système de classification de l'ADRC pour les niveaux autres que celui de MG a été reportée et nous devons maintenant y remédier si nous voulons progresser dans les efforts de classification de l'Agence. Notre capacité bilingue dans notre milieu de travail est inférieure à la moyenne relevée dans la fonction publique fédérale — les attentes quant aux langues officielles sont maintenant précisées dans les contrats de responsabilité relevée de la haute direction. Nous devons aussi corriger les retards importants qui touchent bon nombre d'employés dans la réception de la rémunération d'intérim, des heures supplémentaires, etc. Et, deux ans après leur mise en œuvre, les nouveaux systèmes administratifs d'entreprise (SAE), qui doivent fournir à l'ADRC des données sur les employés et des renseignements sur le rendement qui sont significatifs, exacts et pertinents, ne fonctionnent toujours pas comme ils le devraient. Donc, nous devons améliorer notre capacité de mesurer et aussi élaborer d'autres mesures pour mieux faire rapport sur notre rendement au chapitre des RH.

Changements intervenus : Dans les deux premières années de notre plan de renouvellement quinquennal, nous avons fourni tous les produits clés prévus et nous prévoyons mener le plan à terme dans les délais prévus. En 2001-2002, nous avons continué à mettre à profit la souplesse de l'ADRC dans la classification, la dotation, les relations de travail et la gestion des différends. Nous croyons que le dialogue accru et la plus grande confiance que le système de règlement alternatif des différends a suscités entre les employés et la direction ont contribué à la diminution du nombre de cas de harcèlement. Toutefois, dans l'année, le nombre de griefs a augmenté considérablement par rapport à l'année précédente, et nous sommes en train d'analyser ces statistiques pour en déterminer la cause. Dans l'ensemble, surtout en raison des percées que nous avons faites, nous estimons que notre rendement a dépassé celui de l'année précédente, mais que le travail est loin d'être terminé.

Critères de réussite : *Atteindre les résultats mentionnés dans le Résumé du Plan d'entreprise, avoir des opérations de base en matière de RH qui répondent aux exigences de l'entreprise*

Facteurs liés au rendement —
- Le statut d'agence apporte une nouvelle souplesse en RH
- Compétitivité à l'externe pour recruter des travailleurs qualifiés

■ Résultats attendus atteints
● L'évaluation est fondée sur des données fiables

Résultats attendus en grande partie atteints
L'évaluation est fondée sur des données assez fiables

■ Résultats attendus non atteints
● L'évaluation est fondée sur des données peu fiables

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Le rendement de notre exploitation et de nos services aux entreprises est optimisé grâce à des méthodes modernes et novatrices.

Résultats attendus

4. Régime de contrôle moderne qui encourage l'excellence en matière de gestion et de service.

Évaluation de cette année (2e année de 5)	Évaluation de l'année dernière	Changements intervenus
	■	⬇

Rendement dans l'année en cours (2e année de 5) : L'ADRC a progressé dans l'établissement des mécanismes de planification, de contrôle et de responsabilité transparents et axés sur les résultats qui sous-tendent une fonction de contrôleur moderne. La direction estime que les éléments nécessaires existent au niveau de l'entreprise (leadership stratégique, gens motivés, valeurs et éthique en commun, renseignements intégrés sur le rendement, gestion rodée du risque, gérance rigoureuse et responsabilité améliorée). Toutefois, certains éléments sont plus perfectionnés que d'autres, et ne sont pas assez intégrés pour fournir l'approche globale dans la prise de décisions par la direction qu'exige une fonction de contrôleur moderne.

En 2001-2002, nous avons fait des progrès dans la planification et les comptes rendus d'activité par la diffusion d'un plan d'entreprise amélioré mettant l'accent sur les résultats et de notre premier Rapport annuel qui établit une norme pour les rapports équilibrés sur le rendement dans l'Agence. Toutefois, comme l'erreur dans la comptabilisation des T3 nous l'a appris, nous n'avons pas assez investi, au cours des dernières années, dans la modernisation de certaines de nos pratiques et de certains de nos systèmes financiers. Notre rendement a aussi accusé un déficit dans la mise en oeuvre graduelle de la fiche d'évaluation équilibrée de l'Agence, ce qui retardera la disponibilité d'une information cohérente et de haute qualité devant faciliter la gestion axée sur les résultats.

Un sous-commissaire adjoint contrôleur de l'Agence a été nommé, et le Bureau de la fonction de contrôleur moderne a été créé pour renforcer notre capacité d'exercer cette fonction. Nous allons poursuivre nos efforts en vue de mettre en place la comptabilité par activités, des budget et des rapports trimestriels, ainsi que des liens accrus entre le Plan d'entreprise, la fiche d'évaluation équilibrée et le Rapport annuel. Nous avons aussi l'intention de faire progresser la stratégie d'information financière, plus particulièrement l'adoption de la comptabilité d'exercice pour les recettes fiscales, et l'établissement du grand livre des recettes. Les prochaines étapes comprennent l'établissement de normes de service internes pour les activités clés du secteur d'activité Gestion et orientation organisationnelles, afin de mieux faire rapport sur notre rendement.

Changements intervenus : Nous avons fait des progrès dans tous les aspects du régime de gestion transparente axée sur les résultats, et l'accent est maintenant mis sur l'intégration de tous les éléments. Toutefois, notre retard dans la mise en oeuvre de la fiche d'évaluation équilibrée et l'investissement insuffisant dans la modernisation de nos pratiques et systèmes financiers représentent une lacune importante dans notre rendement.

Critères de réussite : *Tout le personnel comprend clairement le rendement de nos programmes et les moyens de l'améliorer. Il y a un ensemble de valeurs et une éthique en commun qui guident notre méthode de gestion et la prise de décisions quotidienne. L'information financière et l'information non financière sur le rendement sont intégrées.*

Facteurs liés au rendement —
- Pertinence de la régie et des contrôles
- Pertinence du système d'information et des systèmes de gestion du rendement
- Attitude et réceptivité de chaque employé
- Capacités des systèmes (T1)

INNOVER POUR L'AVENIR

⬆⬇ Observation — Le rendement a changé par rapport à l'année précédente.

➖ Observation — Le rendement est demeuré inchangé par rapport à l'année précédente

⬆⬇ Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

➖ Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Le rendement de notre exploitation et de nos services aux entreprises est optimisé grâce à des méthodes modernes et novatrices.

Résultats attendus

3. (suite) Réforme du leadership lié aux ressources humaines (RH) qui correspond aux objectifs de l'entreprise.

Il y a cependant des domaines où nous devons nous améliorer. L'élaboration du système de classification l'ADRC pour les niveaux autres que celui de MG a été reportée et nous devons maintenant y remédier si n voulons progresser dans les efforts de classification de l'Agence. Notre capacité bilingue dans notre milieu travail est inférieure à la moyenne relevée dans la fonction publique fédérale — les attentes quant aux lang officielles sont maintenant précisées dans les contrats de responsabilité relevée de la haute direction. Nou devons aussi corriger les retards importants qui touchent bon nombre d'employés dans la réception de la rémunération d'intérim, des heures supplémentaires, etc. Et, deux ans après leur mise en oeuvre, les nouve systèmes administratifs d'entreprise (SAE), qui doivent fournir à l'ADRC des données sur les employés et renseignements sur le rendement qui sont significatifs, exacts et pertinents, ne fonctionnent toujours pas comme ils le devraient. Donc, nous devons améliorer notre capacité de mesurer et aussi élaborer d'autres mesures pour mieux faire rapport sur notre rendement au chapitre des RH.

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Critères de réussite : *Atteindre les résultats mentionnés dans le Résumé du Plan d'entreprise; avoir des opérations de base en matière de RH qui répondent aux exigences de l'entreprise*

Facteurs liés au rendement —
- Le statut d'agence apporte une nouvelle souplesse e
- Compétitivité à l'externe pour recruter des travailleur qualifiés

INNOVER POUR L'AVENIR

Résultats attendus atteints
L'évaluation est fondée sur des données fiables

Résultats attendus en grande partie atteints
L'évaluation est fondée sur des données assez fiables

Résultats attendus non atteints
L'évaluation est fondée sur des données peu fiables

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Le rendement de notre exploitation et de nos services aux entreprises est optimisé grâce à des méthodes modernes et novatrices.

Résultats attendus

INNOVER POUR L'AVENIR

4. Régime de contrôle moderne qui encourage l'excellence en matière de gestion et de service.

Évaluation de cette année (2e année de 5)	Évaluation de l'année dernière	Changements intervenus
	■	⬇

Rendement dans l'année en cours (2e année de 5) : L'ADRC a progressé dans l'établissement des mécanismes de planification, de contrôle et de responsabilité transparents et axés sur les résultats qui sous-tendent une fonction de contrôleur moderne. La direction estime que les éléments nécessaires existent au niveau de l'entreprise (leadership stratégique, gens motivés, valeurs et éthique en commun, renseignements intégrés sur le rendement, gestion rodée du risque, gérance rigoureuse et responsabilité améliorée). Toutefois, certains éléments sont plus perfectionnés que d'autres, et ne sont pas assez intégrés pour fournir l'approche globale dans la prise de décisions par la direction qu'exige une fonction de contrôleur moderne.

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Changements intervenus : Nous avons fait des progrès dans tous les aspects du régime de gestion transparente axée sur les résultats, et l'accent est maintenant mis sur l'intégration de tous les éléments. Toutefois, notre retard dans la mise en œuvre de la fiche d'évaluation équilibrée et l'investissement insuffisant dans la modernisation de nos pratiques et systèmes financiers représentent une lacune importante dans notre rendement.

Critères de réussite : *Tout le personnel comprend clairement le rendement de nos programmes et les moyens de l'améliorer. Il y a un ensemble de valeurs et une éthique en commun qui guident notre méthode de gestion et la prise de décisions quotidienne. L'information financière et l'information non financière sur le rendement sont intégrées.*

Facteurs liés au rendement —
- Pertinence de la régie et des contrôles
- Pertinence du système d'information et des systèmes de gestion du rendement
- Attitude et réceptivité de chaque employé
- Capacités des systèmes (T1)

⬆⬇ ➖ Observation — Le rendement a changé par rapport à l'année précédente.

➖ Observation — Le rendement est demeuré inchangé par rapport à l'année précédente.

⬆⬇ ➖ Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

➖ Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Le rendement de notre exploitation et de nos services aux entreprises est optimisé grâce à des méthodes modernes et novatrices.

Résultats attendus

5. La confidentialité des renseignements sur les clients est protégée.

6. On tient compte du fait que les Canadiens souhaitent la transparence dans l'administration.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
■	■	⬆

Rendement de l'année en cours : Nous protégeons les renseignements sur les clients et nous les traitons avec la confidentialité qu'exige la loi. Voulant accroître encore plus la protection en matière des renseignements confidentiels, nous avons continué à travailler au projet de services de gestion de l'authentification qui doit hausser la sécurité dans les échanges de renseignements par Internet. Quant au traitement des demandes de communication de renseignements personnels, nous avons atteint un niveau d'observation de 98,4 % des délais d'exécution prévus par la loi, comparativement à 89,5 % en 2000-2001. Malgré une augmentation considérable du nombre de demandes d'accès à l'information par rapport à l'année passée, nous avons amélioré notre délai de traitement de ces demandes et atteint un niveau d'observation de 93,7 % par rapport à 84,5 % l'année précédente.

L'engagement que nous avons pris de fournir aux Canadiens de l'information plus détaillée et de meilleure qualité a aussi été démontré par la transparence au sujet de notre rendement. Notre premier Rapport annuel représentait un pas en avant à cet égard. Nous croyons que le rapport donnait une vue équilibrée, globale et franche de notre rendement en présentant non seulement nos grands succès mais aussi les secteurs où nous devions nous améliorer. La vérificatrice générale a indiqué que le «rapport contient une information sur le rendement grandement améliorée et beaucoup plus transparente que les rapports sur le rendement antérieurs». Notre gestion de l'erreur de comptabilisation T3 a aussi montré que l'ADRC reconnaissait franchement son erreur et les solutions à apporter, et qu'elle était prête à tirer des leçons de ses erreurs.

Changements intervenus : En 2001-2002, le Commissaire à l'information a reconnu que nous avions amélioré le délai de réponse aux demandes d'accès à l'information, car il a donné à l'ADRC une note B par opposition à une note C l'année précédente. La publication de notre premier Rapport annuel a amélioré la transparence au sujet de notre rendement.

Critères de réussite : *Respecter les normes d'accès à l'information et de communication des renseignements personnels.*

Continuer à faire preuve de transparence dans nos communications avec les Canadiens, les parlementaires et d'autres ordres de gouvernement.

Facteurs liés au rendement —
- Nombre de demandes d'accès à l'information et de communication de renseignements personnels par les clients
- Normes de service

7. Gestion de la trésorerie et gestion financière saines.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
●	●	▬

Rendement de l'année en cours : Dans la plupart des cas, nous avons connu du succès dans la gestion financière courante, nous avons exercé une gestion budgétaire prudente et respecté notre budget. Toutefois, la réputation de l'ADRC a été entachée par une erreur dans la répartition des remboursements des gains en capital des fiducies de fonds communs de placement. Il en a résulté des paiements en trop à certaines provinces, totalisant environ 3,4 milliards de dollars pour les années d'imposition 1993 à 1999. Face à cette situation, l'ADRC a étudié et lancé une initiative exhaustive d'amélioration de la gestion financière pour remédier à la cause fondamentale de cette erreur. En outre, nous avons entamé la phase II de la stratégie d'information financière qui doit améliorer les rapports financiers, internes et externes, et nous sommes en bonne voie de mettre en oeuvre la comptabilité d'exercice pour les recettes fiscales.

Nous avons, dans l'ensemble, fait une saine gestion de la trésorerie qui s'élève à 301 milliards de dollars en recettes annuelles — soit une perception quotidienne moyenne de 1,2 milliard de dollars. Nous avons des données fiables sur 239 milliards de dollars en recettes et, selon ces données, nous en avons déposé 98 % promptement, soit dans les 24 heures (comparativement à 97 % l'année précédente), ce qui ne comprend pas 6,4 milliards de dollars perçus pendant la période de pointe de déclaration en avril. Des améliorations doivent toujours être apportées à nos systèmes de contrôle et de gestion financière des 62 milliards de dollars en droits de douane, TPS/TVH, droits d'accise et taxes d'accise. En outre, les vieux systèmes d'établissement des coûts limitent notre capacité de mesurer avec précision le coût de nos opérations et les gains en productivité par secteur d'activité.

Nous avons fait de grands progrès dans l'amélioration de la gestion à long terme des ressources stratégiques par la mise en oeuvre d'un plan d'investissement triennal continu d'environ 110 millions de dollars par année, qui finance certains des investissements stratégiques nécessaires à la réalisation du programme de changement de l'ADRC. L'établissement d'un plan courant de gestion des biens, de plus de 130 millions de dollars par année, aide à assurer l'exécution soutenue de nos programmes d'administration douanière et fiscale sans dépasser les niveaux de financement en vigueur.

■ Résultats attendus atteints
● L'évaluation est fondée sur des données fiables

■ Résultats attendus en grande partie atteints
L'évaluation est fondée sur des données assez fiables

■ Résultats attendus non atteints
● L'évaluation est fondée sur des données peu fiables

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Le rendement de notre exploitation et de nos services aux entreprises est optimisé grâce à des méthodes modernes et novatrices.

Résultats attendus

7. (suite) Gestion de la trésorerie et gestion financière saines.

Nous nous attendons à faire des économies d'à peu près 50 millions de dollars de 2002 à 2006, en raison de la réforme et du renouvellement administratifs. Cette année, nous avons mené à terme 19 des 54 initiatives, y compris dans le domaine de la gestion immobilière et des installations. Nous avons aussi respecté 75 % de nos engagements au niveau du développement durable (DD), y compris la mise au point de la politique de DD et de la politique environnementale, et le lancement de la boîte à outils DD à l'appui de l'apprentissage et de la promotion des pratiques exemplaires. Dans l'année, nous avons évalué 80 propriétés dont nous avons la garde pour déterminer leur contamination réelle ou éventuelle, dont 29 nécessitaient un suivi. Nous avons aussi restauré un site contaminé déjà repéré.

Changements intervenus : Notre rendement est demeuré généralement inchangé par rapport à l'année dernière. Les améliorations d'une année à l'autre dans la gestion du trésor et financière ont été freinées par notre besoin continuel de systèmes plus efficaces de contrôle de la gestion de trésorerie pour certaines catégories de recettes et de meilleurs systèmes d'établissement des coûts dans l'ensemble. L'erreur de comptabilisation T3 a été un grave contretemps, mais l'Agence a réagi avec transparence et promptitude en entamant une initiative exhaustive d'amélioration de la gestion financière.

Critères de réussite : *Avoir une saine gestion du trésor et financière et des installations.*

Respecter les engagements vis-à-vis du développement durable et de la réforme et du renouvellement administratifs.

Déposer rapidement toutes les recettes.

Facteurs liés au rendement —
- Administration de toutes les recettes
- Respect des politiques sur la gestion de la trésorerie
- Investissement suffisant et gestion du rendement

8. Excellence opérationnelle et leadership en matière de solutions dans le domaine de la technologie de l'information.

Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus
■ ●	●	⬆

Rendement de l'année en cours : La technologie de l'information (TI) représente environ 43 % du budget de Gestion et orientation organisationnelles. Dans ce résultat attendu, nous signalons seulement notre rendement en ce qui concerne l'aide aux autres secteurs d'activité. Notre rendement en TI pour les systèmes financiers, de la fonction de contrôleur et des ressources humaines est traité dans les résultats attendus, sections 3, 4 et 7 de Gestion et orientation organisationnelles.

Nous avons fait preuve d'excellence opérationnelle et de leadership en matière de solutions dans notre appui aux quatre autres secteurs d'activité opérationnels. Nous avons assuré le rendement opérationnel de haut niveau des quelque 200 applications TI faisant partie des systèmes qui sont essentiels à la prestation des services aux Canadiens. Après les circonstances exceptionnelles du 11 septembre, nous avons fait en sorte que les systèmes clés pour appuyer les opérations dans les postes frontaliers au Canada demeurent pleinement disponibles.

Nous avons livré de nouvelles applications administratives complexes pour aider l'impôt et les douanes à répondre aux besoins et attentes des clients qui désirent des services fiscaux et douaniers accessibles, rapides, exempts d'erreurs et confidentiels. Par exemple, nous avons mis en oeuvre le système de l'Impôt calculé sur le revenu (ICSR) qui donne aux provinces et aux territoires plus de souplesse dans l'adaptation de leur barème d'imposition; le système d'inscription pour le numéro d'entreprise (NE) mis à la disposition du grand public sur Internet; le changement d'adresse par Internet pour les particuliers; le système de gestion du renseignement qui fournit un appui automatisé à la lutte contre les activités de contrebande.

Dans l'année écoulée, nous avons mis en place les diverses composantes de notre cadre stratégique TI pour 2000-2003 qui doit mieux définir et faire concorder davantage nos priorités et nos ressources en matière de TI. Toutefois, nous devons améliorer la mesure du rendement de la TI.

Changements intervenus : Nous avons atteint le résultat attendu. Nos efforts rigoureux dans la TI se sont poursuivis en 2001-2002 et nous avons fait des progrès considérables. Notre rendement exceptionnel a de nouveau été reconnu cette année lors de la conférence et de l'exposition sur la technologie de l'administration gouvernementale (CETAG) : quatre prix de distinction or et un prix de distinction argent pour l'innovation.

Critères de réussite : *Excellence opérationnelle et leadership en matière de solutions dans le domaine de la technologie de l'information.*

Facteurs liés au rendement —
- But du gouvernement en direct
- Soutien de la TI pour les exigences des programmes de l'ADRC et des besoins en infrastructure

⬆⬇ Observation — Le rendement a changé par rapport à l'année précédente.

➖ Observation — Le rendement est demeuré inchangé par rapport à l'année précédente

⬆⬇ Innovation — Le rendement a dépassé les attentes pour la deuxième des cinq années ou n'y répond pas.

➖ Innovation — Le rendement a répondu aux attentes pour la deuxième des cinq années.

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Le rendement de notre exploitation et de nos services aux entreprises est optimisé grâce à des méthodes modernes et novatrices.

Résultats attendus

5. **La confidentialité des renseignements sur les clients est protégée.**
6. **On tient compte du fait que les Canadiens souhaitent la transparence dans l'administration.**

Évaluation de cette année	Evaluation de l'année derniere	Changements intervenus
■	■	↑

Rendement de l'année en cours : Nous protegeons les renseignements sur les clients et nous les traitons avec la confidentialité qu'exige la loi. Voulant accroître encore plus la protection en matiere des renseignements confidentiels, nous avons continué à travailler au projet de services de gestion de l'authentification qui doit hausser la sécurité dans les échanges de renseignements par Internet. Quant au traitement des demandes de communication de renseignements personnels, nous avons atteint un niveau d'observation de 98,4 % des délais d'exécution prévus par la loi, comparativement à 89,5 % en 2000-2001. Malgré une augmentation considérable du nombre de demandes d'acces à l'information par rapport à l'année passée, nous avons amélioré notre délai de traitement de ces demandes et atteint un niveau d'observation de 93,7 % par rapport à 84,5 % l'année précédente.

L'engagement que nous avons pris de fournir aux Canadiens de l'information plus detaillée et de meilleure qualité a aussi eté démontré par la transparence au sujet de notre rendement. Notre premier Rapport annuel représentait un pas en avant à cet égard. Nous croyons que le rapport donnait une vue équilibrée, globale et franche de notre rendement en présentant non seulement nos grands succes mais aussi les secteurs où nous devions nous améliorer. La vérificatrice générale a indiqué que le rapport contient une information sur le rendement grandement améliorée et beaucoup plus transparente que les rapports sur le rendement antérieurs. Notre gestion de l'erreur de comptabilisation T3 a aussi montré que l'ADRC reconnaissait franchement son erreur et les solutions à apporter, et qu'elle était prête à tirer des leçons de ses erreurs.

Changements intervenus : En 2001-2002, le Commissaire à l'information a reconnu que nous avions amélioré le délai de réponse aux demandes d'acces à l'information, car il a donné à l'ADRC une note B par opposition à une note C l'année précédente. La publication de notre premier Rapport annuel a amélioré la transparence au sujet de notre rendement.

Critères de réussite : *Respecter les normes d'acces à l'information et de communication des renseignements personnels.*

Continuer à faire preuve de transparence dans nos communications avec les Canadiens, les parlementaires et d'autres ordres de gouvernement.

Facteurs liés au rendement —
- Nombre de demandes d'accès à l'information et de communication de renseignements personnels par les clients
- Normes de service

7. **Gestion de la trésorerie et gestion financière saines.**

Évaluation de cette année	Evaluation de l'année derniere	Changements intervenus
●	●	−

Rendement de l'année en cours : Dans la plupart des cas, nous avons connu du succès dans la gestion financiere courante, nous avons exercé une gestion budgétaire prudente et respecté notre budget. Toutefois, la réputation de l'ADRC a été entachée par une erreur dans la répartition des remboursements des gains en capital des fiducies de fonds communs de placement. Il en a résulté des paiements en trop à certaines provinces, totalisant environ 3,4 milliards de dollars pour les années d'imposition 1993 à 1999. Face à cette situation, l'ADRC a étudié et lancé une initiative exhaustive d'amélioration de la gestion financière pour remédier à la cause fondamentale de cette erreur. En outre, nous avons entamé la phase II de la stratégie d'information financière qui doit améliorer les rapports financiers, internes et externes, et nous sommes en bonne voie de mettre en oeuvre la comptabilité d'exercice pour les recettes fiscales.

Nous avons, dans l'ensemble, fait une saine gestion de la trésorerie qui s'élève à 501 milliards de dollars en recettes annuelles — soit une perception quotidienne moyenne de 1,2 milliard de dollars. Nous avons des données fiables sur 239 milliards de dollars en recettes et, selon ces données, nous en avons déposé 98 % promptement, soit dans les 24 heures (comparativement à 97 % l'année précédente), ce qui ne comprend pas 6,4 milliards de dollars perçus pendant la période de pointe de déclaration en avril. Des améliorations doivent toujours être apportées à nos systèmes de contrôle et de gestion financière des 62 milliards de dollars en droits de douane, TPS/TVH, droits d'accise et taxes d'accise. En outre, les vieux systèmes d'établissement des coûts limitent notre capacité de mesurer avec précision le coût de nos opérations et les gains en productivité par secteur d'activité.

Nous avons fait de grands progrès dans l'amélioration de la gestion à long terme des ressources stratégiques par la mise en oeuvre d'un plan d'investissement triennal continu d'environ 110 millions de dollars par année, qui finance certains des investissements stratégiques nécessaires à la réalisation du programme de changement de l'ADRC. L'établissement d'un plan courant de gestion des biens, de plus de 130 millions de dollars par année, aide à assurer l'exécution soutenue de nos programmes d'administration douanière et fiscale sans dépasser les niveaux de financement en vigueur.

■ Résultats attendus atteints — ● L'évaluation est fondée sur des données fiables

■ Résultats attendus en grande partie atteints — L'évaluation est fondée sur des données assez fiables

■ Résultats attendus non atteints — ● L'évaluation est fondée sur des données peu fiables

Faits saillants du rendement par rapport aux résultats attendus

Résultat escompté :
Le rendement de notre exploitation et de nos services aux entreprises est optimisé grâce à des méthodes modernes et novatrices.

Résultats attendus

7. (suite) Gestion de la trésorerie et gestion financière saines.

Nous nous attendons à faire des économies d'à peu près 50 millions de dollars de 2002 à 2006, en raison de la réforme et du renouvellement administratifs. Cette année, nous avons mené à terme 19 des 54 initiatives, y compris dans le domaine de la gestion immobilière et des installations. Nous avons aussi respecté 75 % de nos engagements au niveau du développement durable (DD), y compris la mise au point de la politique de DD et de la politique environnementale, et le lancement de la boîte à outils DD à l'appui de l'apprentissage et de la promotion des pratiques exemplaires. Dans l'année, nous avons évalué 80 propriétés dont nous avons la garde pour déterminer leur contamination réelle ou éventuelle, dont 29 nécessitaient un suivi. Nous avons aussi restauré un site contaminé déjà repéré.

Changements intervenus : Notre rendement est demeuré généralement inchangé par rapport à l'année dernière. Les améliorations d'une année à l'autre dans la gestion du trésor et financière ont été freinées par notre besoin continuel de systèmes plus efficaces de contrôle de la gestion de trésorerie pour certaines catégories de recettes et de meilleurs systèmes d'établissement des coûts dans l'ensemble. L'erreur de comptabilisation T3 a été un grave contretemps, mais l'Agence a réagi avec transparence et promptitude en entamant une initiative exhaustive d'amélioration de la gestion financière.

Critères de réussite : *Avoir une saine gestion du trésor et financière et des installations.*

Respecter les engagements vis-à-vis du développement durable et de la réforme et du renouvellement administratifs.

Déposer rapidement toutes les recettes.

Facteurs liés au rendement —
- Administration de toutes les recettes
- Respect des politiques sur la gestion de la trésorerie
- Investissement suffisant et gestion du rendement

8. Excellence opérationnelle et leadership en matière de solutions dans le domaine de la technologie de l'information.

Évaluation de cette année	Evaluation de l'année dernière	Changements intervenus
■ ●	●	⬆

Rendement de l'année en cours : La technologie de l'information (TI) représente environ 45 % du budget de Gestion et orientation organisationnelles. Dans ce résultat attendu, nous signalons seulement notre rendement en ce qui concerne l'aide aux autres secteurs d'activité. Notre rendement en TI pour les systèmes financiers, de la fonction de contrôleur et des ressources humaines est traité dans les résultats attendus, sections 5, 4 et 7 de Gestion et orientation organisationnelles.

Nous avons fait preuve d'excellence opérationnelle et de leadership en matière de solutions dans notre appui aux quatre autres secteurs d'activité opérationnels. Nous avons assuré le rendement opérationnel de haut niveau des quelque 200 applications TI faisant partie des systèmes qui sont essentiels à la prestation des services aux Canadiens. Après les circonstances exceptionnelles du 11 septembre, nous avons fait en sorte que les systèmes clés pour appuyer les opérations dans les postes frontaliers au Canada demeurent pleinement disponibles.

Nous avons livré de nouvelles applications administratives complexes pour aider l'impôt et les douanes à répondre aux besoins et attentes des clients qui désirent des services fiscaux et douaniers accessibles, rapides, exempts d'erreurs et confidentiels. Par exemple, nous avons mis en œuvre le système de l'impôt calculé sur le revenu (ICSR) qui donne aux provinces et aux territoires plus de souplesse dans l'adaptation de leur barème d'imposition; le système d'inscription pour le numéro d'entreprise (NE) mis à la disposition du grand public sur Internet; le changement d'adresse par Internet pour les particuliers; le système de gestion du renseignement qui fournit un appui automatisé à la lutte contre les activités de contrebande.

Dans l'année écoulée, nous avons mis en place les diverses composantes de notre cadre stratégique TI pour 2000-2005 qui doit mieux définir et faire concorder davantage nos priorités et nos ressources en matière de TI. Toutefois, nous devons améliorer la mesure du rendement de la TI.

Changements intervenus : Nous avons atteint le résultat attendu. Nos efforts rigoureux dans la TI se sont poursuivis en 2001-2002 et nous avons fait des progrès considérables. Notre rendement exceptionnel a de nouveau été reconnu cette année lors de la conférence et de l'exposition sur la technologie de l'administration gouvernementale (CETAG) : quatre prix de distinction or et un prix de distinction argent pour l'innovation.

Critères de réussite : *Excellence opérationnelle et leadership en matière de solutions dans le domaine de la technologie de l'information.*

Facteurs liés au rendement —
- But du gouvernement en direct
- Soutien de la TI pour les exigences des programmes de l'ADRC et des besoins en infrastructure

Progrès par rapport au Chemin à prendre 2000-2001

Secteurs d'amélioration ciblés*	Date d'échéance visée*	Situation actuelle	Respect des délais en 2001-2002?	À intégrer au Chemin à prendre 2002 et années suivantes?
Poursuite de la mise en oeuvre du nouveau cadre de mesure du rendement de l'Agence avec, à l'appui, l'élaboration de meilleurs systèmes d'établissement des coûts.	2003-2004	Une formation a été donnée et des ateliers ont été tenus sur la fiche d'évaluation équilibrée (FEE), dont l'orientation a été modifiée, mais il reste beaucoup à faire avant qu'elle ne devienne réalité (voir page 1-109). À l'échelle de l'Agence, nous n'avons pas progressé comme prévu et nous avons pris du retard dans la mise en œuvre graduelle de la FEE.	×	Oui Voir les points 1 et 2 ci-dessous
		Il y a eu une étude de faisabilité de la comptabilité par activités. Les résultats servent de base à un travail plus détaillé. La mise en oeuvre doit commencer en 2002-2003.	✓	
Mise en oeuvre intégrale du nouveau régime de ressources humaines. L'accent est mis particulièrement sur l'apprentissage et le perfectionnement.	2004-2005	Il y a eu des progrès importants en 2001-2002. Les faits saillants comprennent le nouveau groupe de la gestion, les succès dans les négociations collectives et le renforcement du régime de gestion du rendement.	✓	Oui Voir le point 3 ci-dessous
		On a aussi constaté des améliorations dans l'apprentissage, soit un investissement soutenu et important dans les activités d'apprentissage à l'échelle de l'ADRC et l'élaboration de 25 000 plans d'apprentissage individuels.	✓	
Amélioration de la fiabilité des données de RH dans les systèmes administratifs d'entreprise (SAE).	2002-2003	Bien que les recommandations de 20 des 42 rapports sur la vérification de l'intégrité des données des SAE aient été appliquées, d'autres problèmes ont été relevés et il reste beaucoup à faire pour assurer la fiabilité des données de RH au moyen de ce système.	×	Non Voir le point 3 ci-dessous
Poursuite des efforts dans la réforme et le renouvellement administratifs.	2004-2005	Les avantages découlant de la réforme et du renouvellement administratifs à l'ADRC commencent à se manifester, notamment les économies rendues possibles par la rationalisation de certains programmes, tel celui des publications, et l'amélioration des politiques et des processus administratifs. En outre, il existe maintenant des plans d'action pour une réforme plus poussée en 2002-2003 (entreposage, achats électroniques, impartition stratégique, etc.).	✓	Oui Voir le point 7 ci-dessous
Poursuite des efforts pour créer des capacités dans le domaine de la technologie de l'information (TI).	En cours	Il y a eu amélioration de divers systèmes [p. ex. (Impôt calculé sur le revenue (ICSR) et la compatibilité normalisée T2 (CN/T2)]. Les applications existantes ont été régulièrement mises à jour et il y a eu lancement de plans d'amélioration (p. ex. la plate-forme du commerce électronique, le renseignement d'affaires/l'aide à la décision). Les derniers éléments de notre stratégie de technologie de l'information ont été mis en œuvre en avance sur le calendrier établi.	✓	Non

Secteurs d'amélioration ciblés*	Date d'échéance visée*	Situation actuelle	Respect des délais en 2001-2002?	À intégrer au Chemin à prendre 2002 et années suivantes?
Obtention de renseignements efficaces sur le rendement et établissement de buts et de normes de service clairs.	2002-2003	Bien qu'il y ait eu des améliorations dans l'établissement de buts clairs, il y a encore du travail à faire pour donner une solide base à notre système de mesure du rendement axé sur les résultats.	×	Oui Voir les points 1 et 5 ci-dessous
		Il y a eu des améliorations dans l'élaboration des normes de service, mais il y a encore du travail à faire, y compris au chapitre des normes de service internes	×	

✓ Délai respecté ✓ Délai en grande partie respecté × Délai non respecté

* Source : *Rapport annuel au Parlement 2000-2001*

Le chemin à prendre – 2002 et années suivantes

1. Atteindre les résultats prévus pour 2002-2003 dans la mise en oeuvre graduelle d'une fiche d'évaluation équilibrée de haut niveau, en assurant une plus grande intégration des éléments financiers et non financiers, et une information plus uniforme et de grande qualité à l'appui de la prise des décisions (résultat attendu 4).
2. Renforcer notre capacité d'avoir une fonction de contrôleur moderne en mettant l'accent sur les secteurs clés d'amélioration, y compris :
   - des budgets et des rapports trimestriels;
   - une utilisation accrue de l'établissement des coûts par activité afin d'établir des liens plus étroits entre les ressources et les activités et de mieux comprendre les inducteurs de coûts;
   - la modernisation de nos systèmes financiers et de production de rapports;
   - l'intégration de la gestion du risque;
   - la réalisation de l'étape deux de la stratégie d'information financière (résultat attendu 4).
3. Poursuivre la mise en oeuvre intégrale des initiatives de réforme et de renouvellement des ressources humaines et renforcer certains programmes des RH. Cela comprend l'accent mis sur la langue de travail et la formation linguistique pour la haute direction, l'analyse des raisons de l'augmentation des griefs, la solution au problème d'intégrité des données sur les RH dans les systèmes administratifs d'entreprise (SAE) (2003-2004), et surtout l'amélioration de la ponctualité de la prestation des services de rémunération interne (2002-2003) (résultat attendu 3).
4. Mettre en oeuvre un système qui fournira des renseignements efficaces sur la rapidité du dépôt des recettes de douane, de TPS TVH et des droits et taxes d'accise (2004-2005) (résultat attendu 7).
5. Établir les normes de service internes requises pour les services internes clés fournis aux gestionnaires et aux employés (2002-2003) (résultat attendu 4).
6. Maintenir le rythme vers l'atteinte des objectifs de développement durable (DD) en accroissant la sensibilisation et l'engagement envers le DD, en renforçant notre capacité de livrer des rapports axés sur les résultats et en poursuivant, dans nos opérations, nos efforts de gérance et d'observation environnementales (résultat attendu 7).
7. Poursuivre la mise en oeuvre intégrale des initiatives de réforme et de renouvellement administratifs (résultat attendu 7).

Progrès par rapport au Chemin à prendre 2000-2001

Secteurs d'amélioration ciblés*	Date d'échéance visée*	Situation actuelle	Respect des délais en 2001-2002?	À intégrer au Chemin à prendre 2002 et années suivantes?
Poursuite de la mise en oeuvre du nouveau cadre de mesure du rendement de l'Agence avec, à l'appui, l'élaboration de meilleurs systèmes d'établissement des coûts.	2003-2004	Une formation a été donnée et des ateliers ont été tenus sur la fiche d'évaluation équilibrée (FEE), dont l'orientation a été modifiée, mais il reste beaucoup à faire avant qu'elle ne devienne réalité (voir page 1-109). À l'échelle de l'Agence, nous n'avons pas progressé comme prévu et nous avons pris du retard dans la mise en œuvre graduelle de la FEE.	×	Oui Voir les points 1 et 2 ci-dessous
		Il y a eu une étude de faisabilité de la comptabilité par activités. Les résultats servent de base à un travail plus détaillé. La mise en oeuvre doit commencer en 2002-2003.	✓	
Mise en oeuvre intégrale du nouveau régime de ressources humaines. L'accent est mis particulièrement sur l'apprentissage et le perfectionnement.	2004-2005	Il y a eu des progrès importants en 2001-2002. Les faits saillants comprennent le nouveau groupe de la gestion, les succès dans les négociations collectives et le renforcement du régime de gestion du rendement.	✓	Oui Voir le point 3 ci-dessous
		On a aussi constaté des améliorations dans l'apprentissage, soit un investissement soutenu et important dans les activités d'apprentissage à l'échelle de l'ADRC et l'élaboration de 25 000 plans d'apprentissage individuels.	✓	
Amélioration de la fiabilité des données de RH dans les systèmes administratifs d'entreprise (SAE).	2002-2003	Bien que les recommandations de 20 des 42 rapports sur la vérification de l'intégrité des données des SAE aient été appliquées, d'autres problèmes ont été relevés et il reste beaucoup à faire pour assurer la fiabilité des données de RH au moyen de ce système.	×	Non Voir le point 3 ci-dessous
Poursuite des efforts dans la réforme et le renouvellement administratifs.	2004-2005	Les avantages découlant de la réforme et du renouvellement administratifs à l'ADRC commencent à se manifester, notamment les économies rendues possibles par la rationalisation de certains programmes, tel celui des publications, et l'amélioration des politiques et des processus administratifs. En outre, il existe maintenant des plans d'action pour une réforme plus poussée en 2002-2003 (entreposage, achats électroniques, impartition stratégique, etc.).	✓	Oui Voir le point 7 ci-dessous
Poursuite des efforts pour créer des capacités dans le domaine de la technologie de l'information (TI).	En cours	Il y a eu amélioration de divers systèmes [p. ex. (Impôt calculé sur le revenue (ICSR) et la compatibilité normalisée T2 (CN/T2)]. Les applications existantes ont été régulièrement mises à jour et il y a eu lancement de plans d'amélioration (p. ex. la plate-forme du commerce électronique, le renseignement d'affaires/l'aide à la décision). Les derniers éléments de notre stratégie de technologie de l'information ont été mis en œuvre en avance sur le calendrier établi.	✓	Non

Secteurs d'amélioration ciblés*	Date d'échéance visée*	Situation actuelle	Respect des délais en 2001-2002?	À intégrer au Chemin à prendre 2002 et années suivantes?
Obtention de renseignements efficaces sur le rendement et établissement de buts et de normes de service clairs.	2002-2003	Bien qu'il y ait eu des améliorations dans l'établissement de buts clairs, il y a encore du travail à faire pour donner une solide base à notre système de mesure du rendement axé sur les résultats.	×	Oui Voir les points 1 et 5 ci-dessous
		Il y a eu des améliorations dans l'élaboration des normes de service, mais il y a encore du travail à faire, y compris au chapitre des normes de service internes	×	

✓ Delai respecté ✓ Délai en grande partie respecté × Delai non respecte

* Source : *Rapport annuel au Parlement 2000-2001*

Le chemin à prendre – 2002 et années suivantes

1. Atteindre les résultats prévus pour 2002-2003 dans la mise en oeuvre graduelle d'une fiche d'évaluation équilibrée de haut niveau, en assurant une plus grande intégration des éléments financiers et non financiers, et une information plus uniforme et de grande qualité à l'appui de la prise des décisions (résultat attendu 4).
2. Renforcer notre capacité d'avoir une fonction de contrôleur moderne en mettant l'accent sur les secteurs clés d'amélioration, y compris :
   - des budgets et des rapports trimestriels;
   - une utilisation accrue de l'établissement des coûts par activité afin d'établir des liens plus étroits entre les ressources et les activités et de mieux comprendre les inducteurs de coûts;
   - la modernisation de nos systèmes financiers et de production de rapports;
   - l'intégration de la gestion du risque;
   - la réalisation de l'étape deux de la stratégie d'information financière (résultat attendu 4).
3. Poursuivre la mise en oeuvre intégrale des initiatives de réforme et de renouvellement des ressources humaines et renforcer certains programmes des RH. Cela comprend l'accent mis sur la langue de travail et la formation linguistique pour la haute direction, l'analyse des raisons de l'augmentation des griefs, la solution au problème d'intégrité des données sur les RH dans les systèmes administratifs d'entreprise (SAE) (2003-2004), et surtout l'amélioration de la ponctualité de la prestation des services de rémunération interne (2002-2003) (résultat attendu 3).
4. Mettre en oeuvre un système qui fournira des renseignements efficaces sur la rapidité du dépôt des recettes de douane, de TPS/TVH et des droits et taxes d'accise (2004-2005) (résultat attendu 7).
5. Établir les normes de service internes requises pour les services internes clés fournis aux gestionnaires et aux employés (2002-2003) (résultat attendu 4).
6. Maintenir le rythme vers l'atteinte des objectifs de développement durable (DD) en accroissant la sensibilisation et l'engagement envers le DD, en renforçant notre capacité de livrer des rapports axés sur les résultats et en poursuivant, dans nos opérations, nos efforts de gérance et d'observation environnementales (résultat attendu 7).
7. Poursuivre la mise en oeuvre intégrale des initiatives de réforme et de renouvellement administratifs (résultat attendu 7).

RÉALISATION DE NOTRE PLAN QUINQUENNAL

Une bonne planification va bien au-delà de l'horizon prévisionnel d'un an. Depuis 1998, nous planifions pour une période de cinq ans afin d'achever notre transition au statut d'agence, de prévoir suffisamment de temps pour réformer et renouveler les principales capacités internes et de transformer nos activités principales.

Notre *Plan d'entreprise 2002-2003 à 2004-2005* décrit notre orientation stratégique et nos priorités pour les trois prochaines années. Il expose les quatre objectifs de changement de notre programme d'innovations, de même que nos plans visant à ce que nos activités quotidiennes permettent d'obtenir, chez les entreprises, le public canadien et les voyageurs, des taux globaux élevés d'observation des exigences en matière de production de déclarations, de formalités douanières, de versement et de déclaration.

Le Plan établit un objectif prioritaire pour tous les secteurs d'activité : mettre au point les critères que nous utilisons pour évaluer le rendement, les préciser et les axer davantage sur les résultats. Le Rapport annuel fait partie du processus en cours visant à réaliser cet objectif prioritaire. Bien qu'il reste du chemin à parcourir, les critères de rendement indiqués dans notre deuxième Rapport annuel sont généralement plus descriptifs et davantage axés sur les résultats que ceux de l'année dernière.

Nous avons accompli des progrès manifestes dans tous les domaines à améliorer que nous avions indiqués dans la section « Le chemin à prendre » de notre premier Rapport annuel. À trois exceptions près, nous sommes en bonne voie dans tous les domaines, qui, dans la plupart des cas, font l'objet d'initiatives pluriannuelles d'amélioration du rendement. Cependant, nous devons réaliser plus rapidement des progrès dans les domaines de la mesure du rendement, du rendement par rapport aux normes de service ainsi que de l'exactitude et de la fiabilité de nos données sur les Ressources humaines (RH). Nous devons appuyer nos processus de planification et d'établissement de rapports d'entreprise par une mesure du rendement rigoureuse et complète, pour qu'il y ait une amélioration continue. Actuellement, dans certains secteurs d'activité de l'ADRC, on prépare des rapports sur le rendement à un niveau plus général qu'ailleurs, essentiellement parce qu'il existe des incohérences dans le type de renseignements sur le rendement dont on se sert maintenant. Par l'entremise de la fiche d'évaluation équilibrée nous sommes en train de normaliser notre approche à l'égard de l'évaluation du rendement. Une fois qu'il aura été élaboré et mis en place dans tous les secteurs d'activité, ce système normalisé de mesure du rendement aidera l'ADRC à exécuter les changements prévus, à renforcer la procédure qui permet de préparer des rapports administratifs, ainsi qu'à accroître la rigueur de l'information sur le rendement et à la rendre plus complète dans les rapports annuels à venir. Il s'agit donc d'un objectif prioritaire qu'il faut réaliser dans le chemin que nous devons prendre en 2002-2003, comme il est expliqué de façon plus détaillée dans le présent chapitre.

Dans le cadre de l'initiative « Orientations futures », nous tenons compte des attentes et des besoins des intervenants. Bien que nous nous soyons concentrés sur les changements internes pendant nos premières années en tant qu'agence, nos efforts seront davantage axés sur les clients au cours des prochaines années. Notre vision globale pour cette période, c'est une observation de la loi suscitée par un service axé sur la clientèle. Nous consultons de façon exhaustive les principaux groupes de clients, soit les particuliers et les bénéficiaires de prestations, les petites entreprises, les grandes entreprises, les organismes de bienfaisance, les négociants et les voyageurs, en vue de cerner les modifications et les mesures qui sont nécessaires pour assurer un bon rendement et un leadership constant dans l'administration responsable et équitable de la fiscalité.

D'autres renseignements sur le programme des Orientations futures seront fournis dans les plans d'entreprise ultérieurs, à compter du printemps 2003. Nous réaliserons notre approche axée sur la clientèle selon sept orientations stratégiques qui ont été suggérées lors des consultations :

- services électroniques élargis;
- services de changes de compte;
- approche personnalisée pour l'observation;
- partenariats coopération améliorés;
- rapidité;
- transparence, clarté et simplification;
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- rapidité;
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PRINCIPAUX DÉFIS DE L'ADRC

Obtenir les résultats escomptés et améliorer le rendement renforcent la capacité globale de l'ADRC de relever un certain nombre de défis importants dans son contexte opérationnel.

Grâce aux progrès que nous réalisons dans la modernisation des systèmes et des processus de contrôle frontalier, le gouvernement du Canada peut s'attaquer à la **menace du terrorisme** sans pénaliser indûment les voyageurs légitimes ni perturber la circulation efficace et rapide des marchandises commerciales aux postes frontaliers.

Nos objectifs d'amélioration du service des Appels, soit de réduire le délai de règlement des différends et d'uniformiser l'application des dispositions d'équité, combinés aux efforts des Services fiscaux et des Programmes de prestations visant à cibler les secteurs à risque élevé afin de réduire l'inobservation, sont au coeur des efforts de l'ADRC pour réaliser son mandat et s'adapter de façon efficace aux **facteurs économiques**, comme les changements dans le cycle économique. Par exemple, ces facteurs ont une incidence sur la demande d'allégement des pénalités et des intérêts et sur l'observation fiscale.

Nos efforts visant à être davantage axés sur la clientèle et à faire de la satisfaction envers le service un indicateur de rendement clé sont une façon de nous adapter aux **tendances démographiques** de notre clientèle. À mesure que les Canadiens vieillissent et que la population canadienne se diversifie, nous devons améliorer sans cesse notre capacité de répondre aux besoins et aux situations de nos clients, notamment en ce qui a trait au profil de nos propres RH et à la diversité de nos effectifs. Plus nous serons représentatifs des Canadiens que nous servons, plus nous serons en mesure de répondre à leurs besoins et à leurs attentes.

Comme les entreprises continuent de s'intégrer à l'économie mondiale, l'ADRC doit aller de l'avant afin de demeurer à la fine pointe du progrès en matière de **commerce électronique** grâce à des politiques et à des pratiques innovatrices. Les nouvelles technologies offrent un immense potentiel pour la prestation d'un service plus complet, plus pratique et plus exact, à un coût moindre. Cependant, elles créent également de nouveaux risques pour l'observation. Nous devons nous assurer que nos programmes de vérification, de validation et de contrôle, ainsi que les systèmes informatiques qui les appuient, sont suffisamment évolués et solides pour relever le défi.

Toutes ces tendances exercent une pression croissante sur tous les niveaux de gouvernement pour qu'ils répondent, d'une façon davantage axée sur la clientèle, à l'éventail de plus en plus large des besoins et des attentes. Des économies d'échelle plus substantielles doivent être réalisées dans le secteur des dépenses publiques qui appuient les processus administratifs du gouvernement. Pour le gouvernement fédéral, **l'amélioration des relations avec les provinces et les territoires** offre d'énormes possibilités d'élaboration d'un plus grand nombre de modes de prestation de services à « guichet unique », lesquelles produiront des économies pour les contribuables et de meilleurs résultats opérationnels pour les gouvernements.

Le facteur déterminant de l'amélioration du rendement de tous les secteurs d'activité, c'est le besoin de réaliser **une réforme et un renouvellement** tangibles **de l'administration et des ressources humaines**. Cela est d'autant plus crucial que notre charge de travail varie au fil du temps, largement en raison des défis opérationnels mentionnés ci-dessus. Nous devons veiller à maintenir des niveaux de ressources suffisants et à ce que les rajustements de ressources (c'est-à-dire les augmentations) effectués en 2001-2002 aient une incidence maximale sur nos taux de rendement et nos niveaux de service. Le maintien des niveaux de ressources suffisants permet de renforcer nos capacités administratives, notamment notre capacité de cerner et de quantifier de façon exacte et en temps opportun les « facteurs déterminants » de la charge de travail.

Pour obtenir de meilleurs résultats pour nos clients et nos partenaires de « l'extérieur », il nous faut apporter ces genres d'améliorations du rendement manifestes à « l'intérieur ». Pour être en mesure de relever les défis auxquels nous faisons face dans notre contexte opérationnel, nous devons viser **l'excellence dans nos processus administratifs internes** et dans nos ressources humaines.

PROGRÈS RÉALISÉS PAR RAPPORT AU PLAN D'AMÉLIORATION DU RENDEMENT DE L'ANNÉE DERNIÈRE

En plus de présenter au Parlement et aux Canadiens les résultats que nous avons obtenus, ***Rendons compte*** est un outil précieux qui aide notre organisation à se concentrer sur les secteurs où nous devons améliorer plus rapidement notre rendement. L'effort pour mesurer et évaluer notre efficacité sur le plan opérationnel, et pour en rendre compte, passe inévitablement par l'obligation de définir les lacunes sur le plan du rendement. Il s'agit des secteurs où nous devons concentrer nos ressources pour concevoir des projets et apporter des changements en vue de devenir une organisation plus efficace et novatrice. ***Rendons compte*** représente également une occasion importante de souligner le travail bien fait par nos employés et nos gestionnaires.

L'une des principales initiatives de l'ADRC consiste à s'orienter vers une évaluation du rendement axée sur les résultats. Nous travaillons à mettre en oeuvre un cadre de mesure du rendement d'avant-garde (la fiche d'évaluation équilibrée), appuyé par un système de comptabilité par activités perfectionné et par un modèle de gestion intégrée. Ces outils de gestion contribueront à établir une procédure de prise de décisions intégrée et axée sur les résultats dans l'organisation. Nous poursuivrons également nos propres études sur de meilleures façons de mesurer l'observation.

Nous avons déterminé les secteurs ou des améliorations doivent être apportées, en particulier ceux pour lesquels les écarts de rendement sont importants ou les données sont de piètre qualité, et nous les apporterons grâce à diverses stratégies et initiatives, notamment le *Plan d'entreprise 2002-2003 à 2004-2005*, nos plans d'amélioration du rendement et les accords de rendement connexes des cadres supérieurs. Dans certains cas, nous avons déjà mis en oeuvre des mesures correctives. Dans d'autres secteurs, les améliorations seront apportées au cours des trois prochaines années en fonction des priorités établies. Cependant, l'ADRC, qui continue d'améliorer son rendement, équilibre ses efforts pour exécuter des changements prévus avec une exigence primordiale : maintenir l'intégrité des systèmes actuels qui lui permettent d'exécuter ses programmes.

Le tableau 18 présente les faits saillants de nos progrès par rapport aux plans d'amélioration du rendement de l'année dernière. On peut consulter une version détaillée des plans pour chaque secteur d'activité dans la section « Principaux points » du présent rapport.

Tableau 18 : Progrès réalisés par rapport au plan d'amélioration du rendement de l'année dernière

Secteurs d'amélioration ciblés de l'an dernier*	Date d'échéance visée de l'an dernier*	Situation actuelle	Respect des délais	À intégrer au Plan d'amélioration du rendement 2002-2003?
Évaluation améliorée du rendement de l'ADRC	2003-2004	La mise en oeuvre de la fiche d'évaluation équilibrée est en retard par rapport au calendrier établi, mais nous la remanions pour commencer un meilleur compte rendu du rendement de la gestion en 2002-2003.	✗	Oui Voir le point 1 ci-dessous
Amélioration du rendement par rapport aux normes de service	2001-2002	Même si nous avons amélioré dans une certaine mesure notre rendement par rapport aux normes de service les plus importantes, nous devons nous efforcer davantage de combler notre écart de rendement global.	✗	Oui Voir le point 2 ci-dessous
Atteinte de l'objectif lié au niveau de la dette fiscale	2001-2002	Nous avons élaboré une stratégie à volets multiples pour réduire le nombre de comptes clients. Cette stratégie prévoit des mesures pour nationaliser la charge de travail des recouvrements et pour réduire le nombre de comptes qui sont à l'inventaire depuis plus de cinq ans.	✓	Oui Voir le point 3 ci-dessous
Amélioration des programmes visant à renforcer l'observation fiscale	2001-2006	Nous avons reçu des fonds supplémentaires du Conseil du Trésor pour investir dans les programmes d'observation. Nous avons embauché et formé 900 vérificateurs, ce qui nous a placés en bonnes position pour réaliser nos objectifs plus ambitieux concernant le nombre de dossiers à vérifier pour la période allant de 2002-2003 à 2004-2005.	✓	Oui Voir le point 4 ci-dessous

* Source : *Rapport annuel au Parlement 2000-2001*, tableau 7, page 1-61.

ROGRÈS RÉALISÉS PAR RAPPORT AU PLAN D'AMÉLIORATION DU RENDEMENT DE 'ANNÉE DERNIÈRE

En plus de présenter au Parlement et aux Canadiens les résultats que nous avons obtenus, ***Rendons compte*** est un outil précieux qui aide notre organisation à se concentrer sur les secteurs où nous devons améliorer plus rapidement notre rendement. L'effort pour mesurer et évaluer notre efficacité sur le plan opérationnel, et pour en rendre compte, passe inévitablement par l'obligation de définir les lacunes sur le plan du rendement. Il s'agit des secteurs où nous devons concentrer nos ressources pour concevoir des projets et apporter des changements en vue de devenir une organisation plus efficace et novatrice. ***Rendons compte*** représente également une occasion importante de souligner le travail bien fait par nos employés et nos gestionnaires.

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Tableau 18 : Progrès réalisés par rapport au plan d'amélioration du rendement de l'année dernière

Secteurs d'amélioration ciblés de l'an dernier*	Date d'échéance visée de l'an dernier*	Situation actuelle	Respect des délais	À intégrer au Plan d'amélioration du rendement 2002-2003?
Évaluation améliorée du rendement de l'ADRC	2003-2004	La mise en oeuvre de la fiche d'évaluation équilibrée est en retard par rapport au calendrier établi, mais nous la remanions pour commencer un meilleur compte rendu du rendement de la gestion en 2002-2003.	✗	Oui Voir le point 1 ci-dessous
Amélioration du rendement par rapport aux normes de service	2001-2002	Même si nous avons amélioré dans une certaine mesure notre rendement par rapport aux normes de service les plus importantes, nous devons nous efforcer davantage de combler notre écart de rendement global.	✗	Oui Voir le point 2 ci-dessous
Atteinte de l'objectif lié au niveau de la dette fiscale	2001-2002	Nous avons élaboré une stratégie à volets multiples pour réduire le nombre de comptes clients. Cette stratégie prévoit des mesures pour nationaliser la charge de travail des recouvrements et pour réduire le nombre de comptes qui sont à l'inventaire depuis plus de cinq ans.	✓	Oui Voir le point 3 ci-dessous
Amélioration des programmes visant à renforcer l'observation fiscale	2001-2006	Nous avons reçu des fonds supplémentaires du Conseil du Trésor pour investir dans les programmes d'observation. Nous avons embauché et formé 900 vérificateurs, ce qui nous a placés en bonnes position pour réaliser nos objectifs plus ambitieux concernant le nombre de dossiers à vérifier pour la période allant de 2002-2003 à 2004-2005.	✓	Oui Voir le point 4 ci-dessous

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Secteurs d'amélioration ciblés de l'an dernier*	Date d'échéance visée de l'an dernier*	Situation actuelle	Respect des délais	À intégrer au Plan d'amélioration du rendement 2002-2003?
Traitement plus rapide des différends	2001-2002	Nous ne sommes pas arrivés à traiter beaucoup plus rapidement les différends. Nous fixons des cibles pour le traitement des cas afin de réduire davantage les délais d'exécution. S'ils sont atteints, les délais d'exécution seront réduits considérablement dans presque tous les secteurs opérationnels au cours de la période allant de 1998-1999 à 2004-2005.	✓	Oui Voir le point 5 ci-dessous
Amélioration de l'accessibilité des services téléphoniques	2001-2002	Nous avons élargi notre service téléphonique national 1 800 pour les bénéficiaires de la (Prestation fiscale canadienne pour enfants (PFCE). Le taux d'accessibilité pour les personnes qui appellent s'est légèrement accru pour les demandes de renseignements sur le crédit pour la TPS/TVH, passant de 68 % à 71 %.	✓	Oui Voir le point 6 ci-dessous
Amélioration de l'observation à la frontière, y compris une approche plus complète et mieux intégrée à l'égard de la gestion du risque et de l'information de nature quantitative sur le rendement	2003-2004	Nous avons collaboré étroitement avec les organismes d'application de la loi américains et canadiens, et nous avons recommencé à utiliser la méthode de la gestion du risque, sur laquelle repose notre plan d'amélioration de l'observation. Les échanges commerciaux légitimes pourront ainsi se poursuivre sans que la santé et la sécurité des Canadiens soient mises en danger.	✓	Oui Voir le point 7 ci-dessous
Amélioration de l'infrastructure en en matière de technologie de l'information et du soutien dans tous les secteurs d'activité	En cours	Divers systèmes ont été améliorés [par exemple l'impôt calculé sur le revenue (ICSR) et la compatibilité normalisée T2 (CN/T2)], et les applications existantes ont été entretenues de façon continue. Des plans d'amélioration (par exemple, la plate-forme du commerce électronique, les Renseignements d'affaires et l'Aide à la décision) ont été mis en oeuvre. Les derniers éléments de notre stratégie de technologie de l'information ont été mis en œuvre en avance sur le calendrier établi.	✓	Oui Voir le point 8 ci-dessous
Augmentation de la transparence dans tous les secteurs d'activité	2001-2002	Nous avons mis en oeuvre les améliorations prévues afin de renforcer l'observation des délais prescrits pour répondre aux demandes d'accès à l'information. La note « B » a été attribuée à l'ADRC pour son rendement comparativement à la note « C » que celle-ci avait reçue pour la période 2000-2001.	✓	Non Entièrement mis en oeuvre.
Réaction efficace aux défis que présentent les RH	2001-2004	Des progrès importants ont été réalisés en 2001-2002. Parmi ces progrès, on peut mentionner le nouveau groupe de la Gestion, les succès des négociations collectives et un régime de gestion du rendement renforcé. Des améliorations de l'apprentissage ont aussi été enregistrées grâce à la poursuite des investissements importants dans les activités d'apprentissage à l'échelle de l'ADRC et à l'élaboration de 25 000 plans d'apprentissage individuels.	✓	Oui Voir le point 9 ci-desosus

✓ Délai respecté ✓ Délai en grande partie respecté ✗ Délai non respecté

* Source : *Rapport annuel au Parlement 2000-2001*, tableau 7, page 1-61

PLAN D'AMÉLIORATION DU RENDEMENT DE L'ADRC 2002-2003 – PRIORITÉS

Secteurs cibés	Activités connexes
	Mise à jour depuis l'an dernier (voir le tableau 18 à la page 1-123 pour plus de détails) :
1. Évaluation améliorée du rendement de l'ADRC	Poursuivre l'amélioration de la fiche d'évaluation équilibrée (FEE) et l'intégration des objectifs de rendement précis dans le cadre de mesure du rendement et dans les contrats de responsabilisation d'ici les trois prochaines années.
2. Amélioration du rendement par rapport aux normes de service	Améliorer le rendement global de l'ADRC en fonction des normes de service existantes. En outre, examiner et, le cas échéant, modifier et élargir ces normes – y compris en élaborer de nouvelles - pour aborder les aspects de notre prestation de services qui vont au-delà de la rapidité (par exemple l'exactitude, l'équité et l'accessibilité).
3. Atteinte de l'objectif lié au niveau de la dette fiscale	Empêcher toute nouvelle détérioration du niveau des comptes clients exprimé en pourcentage des recettes brutes, en vue de stabiliser ce pourcentage. Poursuivre la modernisation de nos systèmes, méthodes et mécanismes d'exécution du programme des comptes clients afin d'améliorer le rendement global du programme et de mieux faire face aux charges de travail sans cesse croissantes.
4. Amélioration des programmes visant à renforcer l'observation fiscale	Poursuivre l'élaboration et la mise en œuvre d'une stratégie de mesure de l'observation plus complète en vue de cerner les principaux secteurs de risques liés à l'observation, en visant 2006 comme échéance globale. Mettre en œuvre des programmes connexes, comme les accords visant les protocoles de vérification et le programme de sensibilisation à l'économie clandestine, pour contrer ces risques.
5. Traitement plus rapide des différends	Apporter les améliorations recommandées pour réduire les délais d'exécution conformément à nos objectifs pluriannuels pour le règlement des cas des Appels.
6. Amélioration de l'accessibilité des services téléphoniques	Trouver d'autres options visant à faire en sorte que les clients aient moins besoin d'appeler. Pour ceux qui continuent d'appeler, réduire les délais d'attente et améliorer l'accessibilité au service de renseignements téléphonique, conformément à nos objectifs de rendement internes.
7. Amélioration de l'observation à la frontière, y compris une solide gestion du risque et une mesure du rendement	Continuer la mise en œuvre des mesures liées au Plan d'action des douanes (notamment le programme NEXUS et le Système de traitement accéléré des passagers) et accélérer celle des éléments clés du plan d'amélioration de l'observation. De plus, selon le contexte et l'échéancier de la FEE, poursuivre l'élaboration du régime de mesure du rendement des douanes.
8. Amélioration de l'infrastructure en en matière de technologie	Puisque nous avons mis en oeuvre les dernières composantes de notre stratégie en matière de technologie de l'information avant l'échéance prévue, l'une des prochaines étapes consiste à pouvoir traiter 75 % des déclarations T1 par voie électronique d'ici 2005.
9. Réaction efficace aux défis que présentent les ressources humaines (RH)	Poursuivre la mise en oeuvre de notre nouveau régime des RH conformément au Plan d'entreprise et en visant 2004 comme échéance. Aussi, se pencher sur d'autres questions relatives aux RH, comme la qualité des données relatives aux RH dans les Systèmes administratifs d'entreprise, la rapidité des services de rémunération internes et l'amélioration des compétences linguistiques de nos employés pour favoriser l'usage des deux langues officielles en milieu de travail.
	Nouveau pour cette année :
10. Amélioration des sondages sur la satisfaction de la clientèle	Élaborer et mener auprès des principaux groupes de clients un sondage élargi et intégré sur la satisfaction, et faire rapport des résultats d'ici 2004.
11. Amélioration de la fonction moderne de contrôleur	Progresser dans la réalisation de notre programme concernant la fonction moderne de contrôleur (selon les engagements pris dans le Plan d'entreprise), grâce à des améliorations comme l'établissement de budgets et de rapports trimestriels, la gestion intégrée du risque, la comptabilité d'exercice pour les recettes fiscales et l'établissement des coûts par activité.
12. Modernisation des pratiques et des systèmes financiers	Dans le cadre de notre solution globale pour remédier à l'erreur de comptabilité à l'égard des T3, moderniser nos systèmes financiers et nos pratiques connexes là où c'est nécessaire.

Secteurs d'amélioration ciblés de l'an dernier*	Date d'échéance visée de l'an dernier*	Situation actuelle	Respect des délais	À intégrer au Plan d'amélioration du rendement 2002-2003?
Traitement plus rapide des différends	2001-2002	Nous ne sommes pas arrivés à traiter beaucoup plus rapidement les différends. Nous fixons des cibles pour le traitement des cas afin de réduire davantage les délais d'exécution. S'ils sont atteints, les délais d'exécution seront réduits considérablement dans presque tous les secteurs opérationnels au cours de la période allant de 1998-1999 à 2004-2005.	✓	Oui Voir le point 5 ci-dessous
Amélioration de l'accessibilité des services téléphoniques	2001-2002	Nous avons élargi notre service téléphonique national 1-800 pour les bénéficiaires de la Prestation fiscale canadienne pour enfants (PFCE). Le taux d'accessibilité pour les personnes qui appellent s'est légèrement accru pour les demandes de renseignements sur le crédit pour la TPS/TVH, passant de 68 % à 71 %.	✓	Oui Voir le point 6 ci-dessous
Amélioration de l'observation à la frontière, y compris une approche plus complète et mieux intégrée à l'égard de la gestion du risque et de l'information de nature quantitative sur le rendement	2003-2004	Nous avons collaboré étroitement avec les organismes d'application de la loi américains et canadiens, et nous avons recommencé à utiliser la méthode de la gestion du risque, sur laquelle repose notre plan d'amélioration de l'observation. Les échanges commerciaux légitimes pourront ainsi se poursuivre sans que la santé et la sécurité des Canadiens soient mises en danger.	✓	Oui Voir le point 7 ci-dessous
Amélioration de l'infrastructure en en matière de technologie de l'information et du soutien dans tous les secteurs d'activité	En cours	Divers systèmes ont été améliorés (par exemple l'impôt calculé sur le revenu (ICSR) et la compatibilité normalisée T2 (CN/T2)), et les applications existantes ont été entretenues de façon continue. Des plans d'amélioration (par exemple, la plate-forme du commerce électronique, les Renseignements d'affaires et l'Aide à la décision) ont été mis en oeuvre. Les derniers éléments de notre stratégie de technologie de l'information ont été mis en œuvre en avance sur le calendrier établi.	✓	Oui Voir le point 8 ci-dessous
Augmentation de la transparence dans tous les secteurs d'activité	2001-2002	Nous avons mis en oeuvre les améliorations prévues afin de renforcer l'observation des délais prescrits pour répondre aux demandes d'accès à l'information. La note « B » a été attribuée à l'ADRC pour son rendement comparativement à la note « C » que celle-ci avait reçue pour la période 2000-2001.	✓	Non Entièrement mis en oeuvre.
Réaction efficace aux défis que présentent les RH	2001-2004	Des progrès importants ont été réalisés en 2001-2002. Parmi ces progrès, on peut mentionner le nouveau groupe de la Gestion, les succès des négociations collectives et un régime de gestion du rendement renforcé. Des améliorations de l'apprentissage ont aussi été enregistrées grâce à la poursuite des investissements importants dans les activités d'apprentissage à l'échelle de l'ADRC et à l'élaboration de 25 000 plans d'apprentissage individuels.	✓	Oui Voir le point 9 ci-desosus

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AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

ÉVALUATION PAR LA VÉRIFICATRICE GÉNÉRALE de l'information sur le rendement

Au commissaire de l'Agence des douanes et du revenu du Canada
et à la ministre du Revenu national

Objet et étendue

La ***Loi sur l'Agence des douanes et du revenu du Canada*** exige que la vérificatrice générale du Canada évalue la justesse et la fiabilité de l'information sur le rendement de l'Agence dans son rapport annuel en regard des objectifs établis dans son plan d'entreprise.

La responsabilité du plan d'entreprise et de l'information sur le rendement contenue dans le rapport annuel incombe à la direction de l'Agence. Ma responsabilité consiste à fournir une évaluation de la justesse et de la fiabilité de l'information sur le rendement présentée dans le Rapport annuel de 2001-2002 de l'Agence. Pour ce faire, j'ai évalué l'information en regard de critères de justesse et de fiabilité qui ont fait l'objet d'une discussion avec l'Agence et qui sont décrits à l'Annexe 1. J'ai effectué mon évaluation conformément aux normes relatives aux missions de certification de l'Institut Canadien des Comptables Agréés. L'évaluation comprenait une analyse de l'information et le contrôle par sondages des éléments probants à l'appui de cette information. J'ai effectué mon évaluation pour obtenir une assurance de niveau vérification pour les critères de l'information pertinente, compréhensible, attribuable et équilibrée. Cependant, j'ai effectué mes travaux d'évaluation de manière à étayer une assurance de niveau examen pour le critère relatif à l'exactitude des données et de l'information sur le rendement. Je n'ai pas évalué le rendement de l'Agence ni fait de commentaires à ce sujet.

L'Agence des douanes et du revenu du Canada présente de l'information sur son rendement dans une section de son rapport annuel intitulé « Rapport sur le rendement de l'ADRC ». J'ai évalué l'information contenue dans le Rapport sur le rendement, sauf l'information qui précède le sommaire de la direction. Mon évaluation ne comprend pas les renseignements additionnels sur le rendement – Examen détaillé de notre rendement par secteur d'activité à l'appui du Rapport annuel au Parlement 2001-2002 ».

Conclusion

L'an dernier, j'ai signalé que le premier rapport sur le rendement de l'Agence était un début impressionnant. Cette année, je suis heureuse de signaler que l'Agence s'est appuyée sur les bases solides et novatrices de l'an dernier pour améliorer sensiblement son rapport.

Globalement, le rapport donne un compte rendu juste et fiable, à tous les égards importants, du rendement de l'Agence des douanes et du revenu du Canada. Comme le reconnaît l'Agence, il reste des secteurs où elle doit élaborer des normes de rendement plus claires et des mesures de rendement davantage axées sur les résultats. J'appuie entièrement l'engagement pris par l'Agence de continuer à travailler à ces points.

Évaluation

Voici les constatations clés de mon évaluation. Elles s'appliquent aux cinq secteurs d'activité de l'ADRC. Les constatations sont organisées selon les critères que nous avons utilisés pour évaluer la justesse et la fiabilité des rapports sur le rendement qui sont décrits à l'Annexe 1.

1. Pertinente

L'ADRC a fourni plus d'information sur son environnement externe. Elle a ajouté des « facteurs liés au rendement » au rapport qui présente, sous forme schématique, certains des facteurs environnementaux qui influent sur le travail des secteurs d'activité. Cette information aide le lecteur à comprendre l'environnement et le contexte dans lequel l'ADRC fonctionne.

Nous avons constaté une amélioration globale dans la communication des réalisations axées sur le rendement, même s'il reste des progrès à effectuer dans certains domaines. L'ajout d'estimations préliminaires des taux d'observation des lois sur le commerce par les importateurs ainsi que du niveau d'observation des entreprises en matière de production de déclarations et d'inscription à la TPS/TVH est une amélioration notable cette année. L'ajout de ces mesures aide le lecteur à comprendre certaines questions clés liées à l'observation. Le secteur de la satisfaction de la clientèle est un exemple où l'Agence doit élaborer davantage de mesures de rendement axées sur les résultats. Le rapport actuel porte surtout sur des mesures de satisfaction tirées de sondages menées auprès de particuliers. L'Agence donne relativement peu d'information sur les niveaux de satisfaction selon les entreprises clientes et les autres parties intéressées. L'ADRC a indiqué qu'elle prévoyait établir un cadre pour améliorer l'information qu'elle communique sur la satisfaction de la clientèle afin de présenter des résultats touchant tous ses principaux groupes de clients. Plus globalement, la direction de l'ADRC a reconnu, dans le Plan d'amélioration du rendement de l'Agence 2002, qu'elle devait continuer à faire des progrès pour communiquer ses réalisations axées sur les résultats.

2. Compréhensible

Le rapport contient plus de graphiques et de données comparatives. Le fait de comparer le rendement de l'exercice à celui des exercices précédents aide les lecteurs à comprendre si le rendement s'améliore au fil du temps. Ces comparaisons seront encore plus significatives lorsque le rapport comptera des données comparables sur plusieurs années et si des comparaisons appropriées avec d'autres organismes dans le domaine du revenu et des douanes peuvent être fournies.

Le système de cotation de l'ADRC indique clairement le jugement de l'Agence en ce qui a trait à chacun des résultats prévus, à savoir si le rendement s'est amélioré, est demeuré le même ou a diminué par rapport à l'exercice précédent. C'est une façon utile d'indiquer si les résultats, pour lesquels des lacunes en matière de rendement avaient été identifiées auparavant, se sont améliorés.

Des progrès ont été réalisés en établissant des objectifs de rendement, mais des efforts additionnels sont nécessaires. Les attentes doivent être claires et concrètes de sorte que le lecteur puisse comprendre facilement la mesure dans laquelle les résultats obtenus par l'Agence correspondent aux résultats qu'elle prévoyait obtenir. En plus des nouvelles normes de service et des normes de rendement interne qu'elle a adoptées, l'ADRC a franchi un pas de plus cette année en adoptant des critères de réussite pour chaque résultat attendu. Cependant, il reste encore à rendre ces critères plus clairs et concrets. Je reconnais qu'il faudra du temps pour cela.

3. Attribuable

L'ADRC a indiqué les partenaires qui ont contribué à des résultats conjoints. Chaque secteur d'activité cette année comprend une section « Contribution des autres » qui explique clairement le rôle que d'autres parties jouent dans l'atteinte des résultats qui sont partagés avec l'ADRC.

L'ADRC a fait des progrès en communiquant la mesure dans laquelle les résultats obtenus sont attribuables à son travail. Je reconnais qu'il est difficile de donner de l'information précise sur la contribution spécifique de l'Agence aux résultats obtenus. Néanmoins, elle devrait pouvoir déterminer plus clairement sa contribution à l'atteinte des résultats partagés au fur et à mesure que des améliorations seront apportées tant à la qualité qu'à la quantité des données dont dispose la direction pour rendre compte de ses résultats par rapport aux résultats prévus.

4. Exacte

L'exactitude de l'information est raisonnable. L'information sur le rendement que nous avons examinée était étayée comme il se doit par des sources de données de corroboration et d'autres éléments probants appropriés, pour fournir une assurance de niveau examen. Comme l'an dernier, nous n'avons pas évalué la section Profil des dépenses de chaque secteur d'activité ni l'estimation des ressources de l'ensemble de l'ADRC affectées au continuum de l'observation. Comme l'a indiqué l'ADRC, ces vieux systèmes nuisent à sa capacité de fournir de l'information complète sur les coûts des secteurs d'activité.

Quand la qualité ou la quantité d'information dont dispose la direction pour étayer son rendement est insuffisante, le rapport sur le rendement le reconnaît adéquatement. La direction s'est engagée à continuer d'améliorer la quantité et la qualité des données disponibles.

5. Équilibrée

Globalement, l'Agence a présenté un rapport équilibré. Tous les aspects du mandat de l'Agence sont inclus dans le rapport. L'Agence décrit les problèmes et les défis auxquels elle est confrontée, et discute de situations où son rendement ne répond pas aux objectifs. Le rapport fait ressortir le rendement fort et faible et discute des mesures qui sont prises ou que l'Agence compte prendre pour améliorer son rendement.

Sheila Fraser, FCA
La vérificatrice générale du Canada

Ottawa, Canada
25 octobre 2002

Critères pour l'évaluation de la justesse et de la fiabilité de l'information sur le rendement
Bureau du vérificateur général

Les critères ci-après ont été élaborés comme moyen d'évaluation de la justesse et de la fiabilité de l'information sur le rendement de l'Agence par rapport aux objectifs communiqués dans son plan d'entreprise. Nous nous sommes posé deux questions importantes : L'Agence a-t-elle communiqué son rendement par rapport à ses objectifs? Cette information est-elle juste et fiable? L'information sur le rendement par rapport aux objectifs est juste et fiable si elle permet au Parlement et au public de juger dans quelle mesure l'entité ou le programme en question atteint les objectifs qu'il s'est fixé.

Pertinente

L'information sur le rendement fait état, en contexte, de réalisations concrètes et importantes par rapport aux objectifs et aux coûts.

Compréhensible

L'information sur le rendement présente une description claire du rendement et décrit les attentes et les points repères par rapport auxquels le rendement est comparé.

Attribuable

L'information sur le rendement montre de façon raisonnable pourquoi le programme a produit des résultats positifs.

Exacte

L'information sur le rendement reflète adéquatement les faits, avec un niveau d'exactitude adéquat.

Équilibrée

Un tableau représentatif mais clair de l'ensemble du rendement est présenté, sans que le lecteur ne soit induit en erreur.

Nous présentons plus d'information sur les critères sur notre site Web à l'adresse www.oag-bvg.gc.ca.

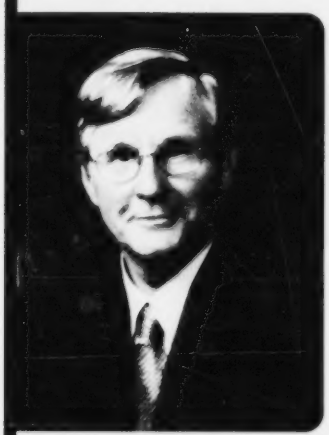
Conclusion du *commissaire*

Nos deux premières années comme agence ont été impressionnantes et remplies de défis. Je tiens à souligner l'excellente contribution et le professionalisme des Services des douanes, ainsi que l'esprit d'équipe démontré par tout le personnel de l'ADRC en réponse aux événements du 11 septembre. De même, grâce à d'importants progrès réalisés dans les domaines de la réforme et du renouvellement des ressources humaines, de la réforme et du renouvellement administratifs, et de la gestion transparente axée sur les résultats, nous avons établi une solide infrastructure organisationnelle. Il est maintenant temps de tirer profit de ces améliorations. Pour ce faire, nous devons canaliser toutes nos énergies dans la réalisation d'améliorations importantes du service qui est offert aux Canadiens. C'est la raison pour laquelle nous sommes devenus une agence.

Maintenant que notre examen de 2001-2002 tire à sa fin, nous pouvons constater avec fierté que nos consultations sur la transformation administrative menées auprès de nos clients, de nos intervenants et de nos employés ont abouti au lancement du document intitulé « Orientations futures », où est exposée notre vision de l'Agence. Les Orientations futures, qui retiendront notre attention en 2002-2003 et après, définiront notre programme pour la période qui précède l'examen quinquennal de notre agence par le Parlement.

Nous sommes déterminés à apporter des améliorations au rendement dans les secteurs qui ont une incidence directe sur nos clients et à continuer de placer haut la barre. De nouvelles normes de service et de nouveaux objectifs de rendement seront fixés. Nous accorderons une importance plus marquée aux services de première ligne, où les résultats importent le plus. Les Canadiens continueront de constater une réelle différence en ce qui trait, entre autres, à la rapidité, à la commodité, à la qualité et à l'équité. En outre, nous sommes conscients que nous avons encore du chemin à faire pour pouvoir profiter de la souplesse que nous a conféré notre passage au statut d'agence afin de réaliser de plus grandes économies d'échelle par rapport aux dépenses publiques qui soutiennent les processus administratifs du gouvernement. Au cours de la prochaine année, nous devons aller de l'avant et saisir chaque occasion de conclure de nouvelles ententes de partenariat avec les ministères et les autres organismes du gouvernement, de même qu'avec d'autres administrations publiques.

Je suis fier de nos employés et de la façon dont ils ont relevé les défis qui se sont posés au cours des deux dernières années. Ils jouent un rôle crucial dans la réalisation des importantes améliorations que nous voulons apporter au rendement. Maintenant que notre groupe de la gestion est établi, je suis persuadé que nous sommes en mesure de veiller à ce que nos employés aient les compétences et les connaissances nécessaires pour répondre aux besoins de nos clients et pour cerner les possibilités d'amélioration des services de première ligne offerts aux Canadiens.



Je suis personnellement déterminé à utiliser les rapports axés sur les résultats, dont le présent rapport annuel est un exemple. Il est important que nous rendions compte de notre utilisation des ressources que les Canadiens nous ont confiées par l'intermédiaire du Parlement de manière à la fois transparente et équilibrée. Notre reddition de comptes aux Canadiens repose sur un examen objectif de nos réalisations (non seulement les réussites, mais aussi les améliorations à apporter), et sur notre capacité d'utiliser les renseignements ainsi obtenus comme outil de gestion efficace.

Je me réjouis à l'idée de travailler avec nos employés pour atteindre l'excellence dans la gestion et le service. Ensemble, nous pouvons relever les défis qui nous sont posés.

Le commissaire de l'Agence des douanes et du revenu du Canada,

Rob Wright

Coup d'oeil sur l'ADRC

Plus de 300 milliards de dollars de recettes en moyenne annuellement, soit 1,2 milliard de dollars par jour ouvrable.

Plus de 50 ententes avec d'autres ministères et organismes gouvernementaux concernant l'exécution conjointe de programmes.

Ententes de perception fiscale avec les provinces, les territoires et les Premières nations représentant 40,1 milliards de dollars pour 2001-2002.

Coordination des dispositions d'équité : annulation 288 millions de dollars (montant estimatif) en intérêts et en pénalités.

Près de 28 millions de demandes de renseignements du public chaque année.

Plus de 11 milliards de dollars versés sous forme de prestations et de crédits à plus de 10 millions de bénéficiaires canadiens admissibles.

Plus de 23 millions de déclarations de revenus des particuliers et des fiducies et 1,6 million de déclarations de revenus des sociétés traitées.

Des saisies douanières s'élevant à quelque 460 millions de dollars.

Plus de 50 000 employés dans 750 points de service au Canada.

Environ 4,7 millions de demandes d'accès aux pages sur l'impôt et les taxes du site Web de l'ADRC chaque mois durant la période de production des déclarations.

Près de 17 000 bénévoles ont rempli 497 000 déclarations de revenus.

102 millions de voyageurs entrent au Canada chaque année aux points de service des douanes.

10,8 millions de mainlevées commerciales traitées chaque année par les douanes.

Conseil de direction

Michael L. Turcotte
Président, conseil de direction
Administrateur de sociétés
Montréal (Québec)

Camille Belliveau
Consultant principal (à son compte)
Shediac (Nouveau-Brunswick)

Esmail Bharwani
Consultant principal en fiscalité et en affaires
Calgary (Alberta)

L. Bernice Buckle
Propriétaire-exploitante d'une petite entreprise (à la retraite)
Corner Brook (Terre-Neuve)

Calvin H. Buss
Associé directeur
Deloitte & Touche SARL
Winnipeg (Manitoba)

Peter P. Dhillon
Vice-président et chef de la direction
Richberry Farms Ltd.
Richmond (Colombie-Britannique)

W. Grant Hinchey
Président et directeur financier
Nor-Dat Computer Services Ltd.
Yellowknife (Territoires du Nord-Ouest)

Linda Yvonne Ivany
Directrice des finances
Région de l'Atlantique (à la retraite) KPMG SARL
Halifax (Nouvelle-Écosse)

Frédéric Kieffer
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MacPhee & MacAulay Chartered Accountants
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Susan I. Paish
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Faskin Martineau
Vancouver (Colombie-Britannique)

John Penner
Directeur d'école (à la retraite)
Swift Current (Saskatchewan)

Stephen E. Rudin
Directeur général
Société Alzheimer du Canada
Toronto (Ontario)

Brock Smith
Consultant en relations publiques
Toronto (Ontario)

Rob Wright
Commissaire
Agence des douanes et du revenu du Canada
Ottawa (Ontario)

Structure organisationnelle de l'ADRC

En date du 16 septembre 2002

Annexe A – Fiche de rendement de l'ADRC

Système d'évaluation

Résultats attendus atteints

L'évaluation est fondée sur des données fiables — L'évaluation du rendement est en fonction du jugement que portent les gestionnaires à partir d'un ensemble de renseignements exacts (y compris des estimations faites par ces gestionnaires) obtenus grâce à des sources ou à des méthodes fiables.

Résultats attendus en grande partie atteints

L'évaluation est fondée sur des données assez fiables — L'évaluation du rendement est en fonction du jugement que portent les gestionnaires à partir, dans la plupart des cas, d'un ensemble de renseignements exacts (y compris des estimations faites par ces gestionnaires) obtenus grâce à des sources ou à des méthodes fiables.

Résultats attendus non atteints

L'évaluation est fondée sur des données peu fiables — Il y a des lacunes importantes quant à la fiabilité des renseignements sur le rendement; l'évaluation du rendement est en fonction du jugement que portent les gestionnaires à partir de renseignements entièrement ou principalement qualitatifs provenant de sources ou à des méthodes informelles.

Changements intervenus

Gérer le continuum de l'observation — Le rendement s'est amélioré par rapport à l'année précédente

Gérer le continuum de l'observation — Le rendement est demeuré inchangé par rapport à l'année précédente

Gérer le continuum de l'observation — Le rendement a diminué par rapport à l'année précédente

Innover pour l'avenir — Le rendement a dépassé les attentes pour la deuxième des cinq années

Innover pour l'avenir — Le rendement répond aux attentes pour la deuxième des cinq années

Innover pour l'avenir — Le rendement n'a pas répondu aux attentes pour la deuxième des cinq années

Fiche de rendement – Services fiscaux

Résultat escompté – Les Canadiens paient leur juste part d'impôts et de taxes, et l'assiette fiscale est protégée

Résultats attendus	Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus	Résultats réels démontrés par	Page
1. La plupart des Canadiens et des entreprises participent au régime fiscal.	■	■	▬	▬ Selon nos estimations, nous avons perçu 95 % des impôts et des taxes sans mener d'activités de vérification ou de recouvrement.	1-42
				▲ Plus de 90 % des entreprises et des particuliers canadiens assujettis à l'impôt ont produit leur déclaration de revenus et payé leurs impôts à temps, et plus de 90 % des inscrits de l'extérieur du Québec ont produit leurs déclarations de TPS/TVH à temps.	1-42
2. Les contribuables reçoivent en temps voulu des services accessibles, fiables et équitables qui répondent à leurs besoins.	■ ●	■ ●	▬	▲ D'après notre sondage annuel, près des trois quarts des Canadiens trouvent que l'ADRC fait du bon ou du très bon travail dans le secteur de l'impôt.	1-42
				▬ En bout de ligne, notre rendement en regard des normes de service s'est légèrement amélioré par rapport à l'année dernière, et nous n'avons pas encore étendu la portée des normes à d'autres éléments que la rapidité d'exécution.	1-42
				▲ Nous avons atteint notre objectif en ce qui concerne la facilité d'accès, pour les demandeurs, à nos services téléphoniques. Dans l'ensemble, le nombre d'appels a diminué tandis que le nombre de demandes d'accès à nos pages Web a presque doublé, ce qui pourrait indiquer que les clients ont moins besoin de nous appeler.	1-42
				▬ Encore une fois, nous avons communiqué et mis en application d'importantes modifications législatives, notamment en terminant la mise en œuvre de l'impôt calculé sur le revenu (ICSR) pour le reste des provinces et des territoires (à l'exception du Québec).	1-42
				▬ Nous avons annulé 245 millions de dollars en intérêts et en pénalités dans les cas où les contribuables sont en difficultés financières ou bénéficient de circonstances atténuantes. Nous n'avons pas encore mis en œuvre, à l'échelle de l'Agence, un programme systématique pour surveiller l'uniformité des décisions en la matière; mais nous avons examiné le registre d'équité comme première mesure en ce sens.	1-42
3. Le traitement des déclarations est exact, opportun et efficient.	●	●	▲	▲ 99,8 % des déclarations T1 produites à temps ont été traitées avant la date cible cruciale.	1-46
				▲ La production électronique continue de gagner en popularité.	1-46
				▬ Les taux d'exactitude sont demeurés élevés, malgré la complexité accrue des dossiers.	1-46
				▼ La rapidité du traitement des déclarations de revenus des sociétés a diminué, même si nous avons réussi à réduire l'arriéré de déclarations non traitées de l'année dernière.	1-46
4. Les arriérés de la dette fiscale sont conformes au niveau cible.	●	●	▲	▲ Nous avons largement dépassé notre engagement envers le gouvernement du Canada en matière de recouvrement associé au nouveau financement de un milliard de dollars.	1-48
				▲ La proportion des comptes clients qui sont à l'inventaire depuis plus de cinq ans a diminué de deux points de pourcentage par rapport à l'an dernier.	1-48
				▼ Le pourcentage de comptes clients par rapport aux recettes brutes a continué d'augmenter, notamment en raison de l'accroissement du nombre de nouvelles dettes. Une grande initiative a été lancée pour améliorer le rendement global.	1-48
5. Nous prenons les mesures nécessaires pour comprendre les comportements relatifs à l'observation en vue de minimiser l'inobservation.			▲	▲ Nous avons établi un cadre initial fondé sur une gamme complète d'indicateurs du rendement afin de mieux comprendre l'observation.	1-50
				▬ D'après nos programmes d'évaluation du risque et de validation, le risque d'inobservation associé tant aux comptes de particuliers qu'aux comptes d'entreprises est demeuré plutôt stable. Nous estimons que l'inobservation est maintenue à des niveaux relativement faibles.	1-50
6. La répartition des ressources d'exécution est guidée par le risque.	●	●	▬	▲ Nous avons mieux réussi à obtenir des déclarations de revenus et des inscriptions à la TPS/TVH.	1-50
				▬ Les examens réalisés dans le cadre de nos programmes de rapprochement et de validation continuent de générer un redressement moyen et un taux de redressement plus importants que les examens aléatoires.	1-50
7. L'ADRC demande activement les dispositions législatives nécessaires pour simplifier la fiscalité et réduire le plus possible les erreurs de déclaration et l'inobservation involontaire.	■	■	▬	▬ Nous avons continué à faire preuve de diligence dans la détermination et la recommandation de modifications législatives. Des progrès importants ont été accomplis dans la révision de la *Loi sur l'accise* et la *Loi sur la taxe d'accise*. À la suite des événements du 11 septembre, nous avons participé à la rédaction de nos nouvelles responsabilités en vertu de la *Loi sur l'enregistrement des organismes de bienfaisance (renseignement de sécurité)*, puis nous les avons exercées.	1-52
8. Le personnel a recours aux programmes appropriés et les exécute efficacement.	■ ●	■ ●	▬	▲ L'incidence fiscale globale de nos activités visant l'observation, qui s'est chiffrée à 6,5 milliards de dollars, a dépassé notre engagement de 6,2 milliards de dollars envers le gouvernement du Canada.	1-52
				▲ Le taux de participation à notre programme de protocoles de vérification continue d'augmenter.	1-52
				▬ Bien que nous ayons légèrement amélioré notre rapidité d'exécution pour ce qui est de la RS&DE, nous devons faire plus de progrès pour respecter nos normes de service.	1-52
9. Des ressources suffisantes sont disponibles pour investir dans les programmes d'observation.	■	■	▲	▲ Nous avons utilisé nos fonds pour embaucher et former 900 vérificateurs. L'incidence fiscale s'est accrue de 500 millions de dollars par rapport à l'an dernier.	1-54
				▬ Bien que nous n'ayons pas été en mesure d'atteindre tous nos taux de vérification cibles, notre taux global a été semblable à celui de l'année dernière. Les investissements que nous avons faits en embauchant et en formant de nouveaux employés nous permettront d'atteindre nos taux de vérification cibles à venir.	1-54
10. Un effectif bien informé et qualifié se trouve au bon endroit au bon moment.	●	●	▲	▲ Nous avons atteint notre objectif global pour ce qui est de l'embauche de nouveaux employés en engageant 900 nouveaux vérificateurs au cours de l'année.	1-54
				▬ À l'échelle des secteurs fonctionnels, le nombre d'équivalents temps plein (ETP) est resté à peu près constant. Le fait d'avoir embauché des vérificateurs tard dans l'année n'a eu qu'une incidence négligeable sur le nombre d'ETP pour cette année.	1-54
11. Tranformation de nos activités de base afin qu'elles soient plus conformes à notre mission.	■	■	▲	Nous avons dépassé nos principaux objectifs de programme pour la deuxième année de notre programme d'innovation.	
				▲ De vastes consultations auprès de nos clients ont confirmé la pertinence de notre stratégie visant à continuer d'offrir de nouvelles options de services électroniques. La popularité de ces options continue d'augmenter, et nous avons accru notre leadership dans l'initiative Gouvernement en direct.	1-56
				▲ Dans le cadre de l'initiative Orientations futures, nous avons réalisé de solides progrès pour élaborer une vision du service intégrée s'appliquant à tous les secteurs d'activité de l'Agence.	1-56

Gérer le continuum de l'observation

Innover pour l'avenir (2e année de 5)

Fiche de rendement – Programmes de prestations et autres services

Résultat escompté : Les Canadiens reçoivent leur juste part de prestations

	Résultats attendus	Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus	Résultats réels démontrés par	Page
Gérer le continuum de l'observation	1. La diffusion et l'exécution des programmes sont équitables et répondent aux besoins des bénéficiaires.	●		↑	↑ Le public connaît mieux nos programmes de prestations étant donné que nous avons mieux ciblé nos activités de sensibilisation aux programmes et que nous avons donné plus d'information au sujet de nos programmes.	1-64
					↑ Les services téléphoniques se sont améliorés, les taux d'accessibilité pour les demandeurs de renseignements étant de 91 % pour la PFCE et de 71 % pour le crédit pour la TPS/TVH. L'accès par d'autres modes de prestation de services s'améliore progressivement.	1-64
					– D'après notre sondage annuel, environ les trois quarts des bénéficiaires de la PFCE et du crédit pour la TPS/TVH se disent satisfaits ou très satisfaits du travail que fait l'ADRC dans l'administration de ces programmes.	1-64
	2. Les bénéficiaires qui ont droit aux prestations reçoivent des paiements et des crédits exacts et en temps voulu.	●	●	↑	– Selon les renseignements tirés de nos listes de bénéficiaires, plus de 99 % de tous les paiements versés aux 3 millions de bénéficiaires de la PFCE et aux 9 millions de bénéficiaires du crédit pour la TPS/TVH — y compris les paiements versés dans le cadre des programmes de prestations et de crédits afférents des provinces et des territoires — ont été distribués à temps. Un examen a aussi révélé que nous avons atteint nos normes de rendement internes concernant le versement des paiements et la production des avis lors du traitement des demandes de PFCE en obtenant un taux d'exactitude estimé à 98 %.	1-66
					↑ Les dernières estimations disponibles indiquent qu'environ 95 % des clients qui reçoivent la PFCE se conforment à toutes les exigences en matière de déclaration. Le nombre d'examens réalisés dans le cadre de nos programmes de validation et de contrôle a augmenté, tout comme les taux de redressement, qui sont passés à 31,6 %.	1-66
					– D'après nos estimations, nous avons traité 97 % des demandes de PFCE dans les délais prescrits, soit un peu moins que la norme de service de 98 %; nous avons également traité 80 % des redressements après mise à jour des comptes dans les délais prescrits, soit moins que notre norme de rendement interne, qui est de 98 %.	1-66
					↑ Les décisions relatives au RPC et à l'AE sont rendues dans les délais prescrits dans 81 % des cas, mais nous n'avons pas encore atteint notre objectif de 85 %.	1-66
Innover pour l'avenir (2e année de 5)	3. Une utilisation judicieuse des systèmes de l'ADRC permet d'étendre le service, d'éliminer les dédoublements entre les paliers de gouvernement et de réduire les coûts.	■ ●	□ ●	↑	Pour la deuxième année, nous avons dépassé les attentes en ce qui concerne l'échange de données et l'expansion d'autres services, et nous sommes généralement sur la bonne voie pour ce qui est d'autres éléments de notre programme de changement.	
					– Nous avons mis en œuvre deux autres programmes de prestations dans les délais et dans les limites de notre niveau de financement, ce qui porte à 20 le nombre total des programmes de prestations réguliers et de programmes de paiements ponctuels exécutés pour le compte des provinces et des territoires.	1-68
					↑ Nous avons amélioré les échanges de données à l'appui de l'initiative de la prestation nationale pour enfants grâce au lien de synchronisation des données sur les prestations, qui s'est mérité la médaille d'or dans le cadre de la Semaine de la technologie dans l'administration gouvernementale de 2001 pour avoir contribué au développement des opérations gouvernementales et à l'amélioration des systèmes et des services.	1-68
					– Les compensations par remboursement pour le compte d'autres organisations gouvernementales ont augmenté de 5 millions de dollars, totalisant quelque 105 millions de dollars.	1-68
					↑ Nous avons élargi nos services, notamment en poursuivant notre partenariat avec la Workers' Compensation Board de la Nouvelle-Écosse et en mettant en œuvre le programme de cette province pour le remboursement de la TVH aux acheteurs d'une première maison; nous progressons toujours pour élargir à trois autres administrations les partenariats déjà conclus avec l'Ontario et la Nouvelle-Écosse concernant le Numéro d'entreprise, et nous avons mis en application de nouvelles taxes de vente des Premières nations.	1-68
					– Nous nous sommes acquittés de nos obligations de rendre compte de manière concrète et transparente aux provinces et territoires au moyen d'ententes-cadres sur la gestion des services conclues avec quatre administrations (ce qui porte à neuf le nombre total d'ententes-cadres établies), de rencontres avec le commissaire et de rapports annuels.	1-68
					– Il ne nous est pas encore possible d'évaluer avec précision les coûts supplémentaires associés aux nouveaux services. Nous le ferons dans le cadre de notre projet de comptabilité par activités (CPA), qui s'étendra à l'ensemble de l'Agence.	1-68

Pour plus de renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Fiche de rendement – Services fiscaux

Résultat escompté – Les Canadiens paient leur juste part d'impôts et de taxes, et l'assiette fiscale est protégée.

Résultats attendus	Évaluation de cette année	Évaluation de l'année dernière	Changements importants	Résultats réels démontrés par	Page
1. La plupart des Canadiens et des entreprises participent au régime fiscal.	■	■	▬	▬ Selon nos estimations, nous avons perçu 95 % des impôts et des taxes sans mener d'activités de vérification ou de recouvrement.	1-42
				▲ Plus de 90 % des entreprises et des particuliers canadiens assujettis à l'impôt ont produit leur déclaration de revenus et payé leurs impôts à temps, et plus de 90 % des inscrits de l'extérieur du Québec ont produit leurs déclarations de TPS/TVH à temps.	1-42
2. Les contribuables reçoivent en temps voulu des services accessibles, fiables et équitables qui répondent à leurs besoins.	■ ●	■ ●	▬	▲ D'après notre sondage annuel, près des trois quarts des Canadiens trouvent que l'ADRC fait du bon ou du très bon travail dans le secteur de l'impôt.	1-42
				▬ En bout de ligne, notre rendement en regard des normes de service s'est légèrement amélioré par rapport à l'année dernière, et nous n'avons pas encore étendu la portée des normes à d'autres éléments que la rapidité d'exécution.	1-42
				▲ Nous avons atteint notre objectif en ce qui concerne la facilité d'accès, pour les demandeurs, à nos services téléphoniques. Dans l'ensemble, le nombre d'appels a diminué tandis que le nombre de demandes d'accès à nos pages Web a presque doublé, ce qui pourrait indiquer que les clients ont moins besoin de nous appeler.	1-42
				▬ Encore une fois, nous avons communiqué et mis en application d'importantes modifications législatives, notamment en terminant la mise en œuvre de l'impôt calculé sur le revenu (ICSR) pour le reste des provinces et des territoires (à l'exception du Québec).	1-42
				▬ Nous avons annulé 245 millions de dollars en intérêts et en pénalités dans les cas où les contribuables sont en difficultés financières ou bénéficient de circonstances atténuantes. Nous n'avons pas encore mis en œuvre, à l'échelle de l'Agence, un programme systématique pour surveiller l'uniformité des décisions en la matière, mais nous avons examiné le registre d'équité comme première mesure en ce sens.	1-42
3. Le traitement des déclarations est exact, opportun et efficient.	●	●	▲	▲ 99,8 % des déclarations T1 produites à temps ont été traitées avant la date cible cruciale.	1-46
				▲ La production électronique continue de gagner en popularité.	1-46
				▬ Les taux d'exactitude sont demeurés élevés, malgré la complexité accrue des dossiers.	1-46
				▼ La rapidité du traitement des déclarations de revenus des sociétés a diminué, même si nous avons réussi à réduire l'arriéré de déclarations non traitées de l'année dernière.	1-46
4. Les arriérés de la dette fiscale sont conformes au niveau cible.	●	●	▲	▲ Nous avons largement dépassé notre engagement envers le gouvernement du Canada en matière de recouvrement associé au nouveau financement de un milliard de dollars.	1-48
				▲ La proportion des comptes clients qui sont à l'inventaire depuis plus de cinq ans a diminué de deux points de pourcentage par rapport à l'an dernier.	1-48
				▼ Le pourcentage de comptes clients par rapport aux recettes brutes a continué d'augmenter, notamment en raison de l'accroissement du nombre de nouvelles dettes. Une grande initiative a été lancée pour améliorer le rendement global.	1-48
5. Nous prenons les mesures nécessaires pour comprendre les comportements relatifs à l'observation en vue de minimiser l'inobservation.			▲	▲ Nous avons établi un cadre initial fondé sur une gamme complète d'indicateurs du rendement afin de mieux comprendre l'observation.	1-50
				▬ D'après nos programmes d'évaluation du risque et de validation, le risque d'inobservation associé tant aux comptes de particuliers qu'aux comptes d'entreprises est demeuré plutôt stable. Nous estimons que l'inobservation est maintenue à des niveaux relativement faibles.	1-50
6. La répartition des ressources d'exécution est guidée par le risque.	●	●	▬	▲ Nous avons mieux réussi à obtenir des déclarations de revenus et des inscriptions à la TPS/TVH.	1-50
				▬ Les examens réalisés dans le cadre de nos programmes de rapprochement et de validation continuent de générer un redressement moyen et un taux de redressement plus importants que les examens aléatoires.	1-50
7. L'ADRC demande activement les dispositions législatives nécessaires pour simplifier la fiscalité et réduire le plus possible les erreurs de déclaration et l'inobservation involontaire.	■	■	▬	▬ Nous avons continué à faire preuve de diligence dans la détermination et la recommandation de modifications législatives. Des progrès importants ont été accomplis dans la révision de la *Loi sur l'accise* et la *Loi sur la taxe d'accise*. À la suite des événements du 11 septembre, nous avons participé à la rédaction de nos nouvelles responsabilités en vertu de la *Loi sur l'enregistrement des organismes de bienfaisance (renseignement de sécurité)*, puis nous les avons exercées.	1-52
8. Le personnel a recours aux programmes appropriés et les exécute efficacement.	■ ●	■ ●	▬	▲ L'incidence fiscale globale de nos activités visant l'observation, qui s'est chiffrée à 6,5 milliards de dollars, a dépassé notre engagement de 6,2 milliards de dollars envers le gouvernement du Canada.	1-52
				▲ Le taux de participation à notre programme de protocoles de vérification continue d'augmenter.	1-52
				▬ Bien que nous ayons légèrement amélioré notre rapidité d'exécution pour ce qui est de la RS&DE, nous devons faire plus de progrès pour respecter nos normes de service.	1-52
9. Des ressources suffisantes sont disponibles pour investir dans les programmes d'observation.	■	■	▲	▲ Nous avons utilisé nos fonds pour embaucher et former 900 vérificateurs. L'incidence fiscale s'est accrue de 500 millions de dollars par rapport à l'an dernier.	1-54
				▬ Bien que nous n'ayons pas été en mesure d'atteindre tous nos taux de vérification cibles, notre taux global a été semblable à celui de l'année dernière. Les investissements que nous avons faits en embauchant et en formant de nouveaux employés nous permettront d'atteindre nos taux de vérification cibles à venir.	1-54
10. Un effectif bien informé et qualifié se trouve au bon endroit au bon moment.	●	●	▲	▲ Nous avons atteint notre objectif global pour ce qui est de l'embauche de nouveaux employés en engageant 900 nouveaux vérificateurs au cours de l'année.	1-54
				▬ À l'échelle des secteurs fonctionnels, le nombre d'équivalents temps plein (ETP) est resté à peu près constant. Le fait d'avoir embauché des vérificateurs tard dans l'année n'a eu qu'une incidence négligeable sur le nombre d'ETP pour cette année.	1-54
11. Tranformation de nos activités de base afin qu'elles soient plus conformes à notre mission.	■ ○		▲	Nous avons dépassé nos principaux objectifs de programme pour la deuxième année de notre programme d'innovation.	
				▲ De vastes consultations auprès de nos clients ont confirmé la pertinence de notre stratégie visant à continuer d'offrir de nouvelles options de services électroniques. La popularité de ces options continue d'augmenter, et nous avons accru notre leadership dans l'initiative Gouvernement en direct.	1-56
				▲ Dans le cadre de l'initiative Orientations futures, nous avons réalisé de solides progrès pour élaborer une vision du service intégrée s'appliquant à tous les secteurs d'activité de l'Agence.	1-56

Fiche de rendement – Programmes de prestations et autres services

Résultat escompté – Les Canadiens reçoivent leur juste part de prestations

Résultats attendus	Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus	Résultats réels démontrés par	Page
1. La diffusion et l'exécution des programmes sont équitables et répondent aux besoins des bénéficiaires.	●		↑	↑ Le public connaît mieux nos programmes de prestations étant donné que nous avons mieux ciblé nos activités de sensibilisation aux programmes et que nous avons donné plus d'information au sujet de nos programmes.	1-64
				↑ Les services téléphoniques se sont améliorés, les taux d'accessibilité pour les demandeurs de renseignements étant de 91 % pour la PFCE et de 71 % pour le crédit pour la TPS/TVH. L'accès par d'autres modes de prestation de services s'améliore progressivement.	1-64
				– D'après notre sondage annuel, environ les trois quarts des bénéficiaires de la PFCE et du crédit pour la TPS/TVH se disent satisfaits ou très satisfaits du travail que fait l'ADRC dans l'administration de ces programmes.	1-64
2. Les bénéficiaires qui ont droit aux prestations reçoivent des paiements et des crédits exacts et en temps voulu.	●	●	↑	– Selon les renseignements tirés de nos listes de bénéficiaires, plus de 99 % de tous les paiements versés aux 3 millions de bénéficiaires de la PFCE et aux 9 millions de bénéficiaires du crédit pour la TPS/TVH — y compris les paiements versés dans le cadre des programmes de prestations et de crédits afférents des provinces et des territoires — ont été distribués à temps. Un examen a aussi révélé que nous avons atteint nos normes de rendement internes concernant le versement des paiements et la production des avis lors du traitement des demandes de PFCE en obtenant un taux d'exactitude estimé à 98 %.	1-66
				↑ Les dernières estimations disponibles indiquent qu'environ 95 % des clients qui reçoivent la PFCE se conforment à toutes les exigences en matière de déclaration. Le nombre d'examens réalisés dans le cadre de nos programmes de validation et de contrôle a augmenté, tout comme les taux de redressement, qui sont passés à 31,6 %.	1-66
				– D'après nos estimations, nous avons traité 97 % des demandes de PFCE dans les délais prescrits, soit un peu moins que la norme de service de 98 %; nous avons également traité 80 % des redressements après mise à jour des comptes dans les délais prescrits, soit moins que notre norme de rendement interne, qui est de 98 %.	1-66
				↑ Les décisions relatives au RPC et à l'AE sont rendues dans les délais prescrits dans 81 % des cas, mais nous n'avons pas encore atteint notre objectif de 85 %.	1-66
3. Une utilisation judicieuse des systèmes de l'ADRC permet d'étendre le service, d'éliminer les dédoublements entre les paliers de gouvernement et de réduire les coûts.	■ ●	□ ●	↑	Pour la deuxième année, nous avons dépassé les attentes en ce qui concerne l'échange de données et l'expansion d'autres services, et nous sommes généralement sur la bonne voie pour ce qui est d'autres éléments de notre programme de changement.	
				– Nous avons mis en œuvre deux autres programmes de prestations dans les délais et dans les limites de notre niveau de financement, ce qui porte à 20 le nombre total des programmes de prestations réguliers et de programmes de paiements ponctuels exécutés pour le compte des provinces et des territoires.	1-68
				↑ Nous avons amélioré les échanges de données à l'appui de l'initiative de la prestation nationale pour enfants grâce au lien de synchronisation des données sur les prestations, qui s'est mérité la médaille d'or dans le cadre de la Semaine de la technologie dans l'administration gouvernementale de 2001 pour avoir contribué au développement des opérations gouvernementales et à l'amélioration des systèmes et des services.	1-68
				– Les compensations par remboursement pour le compte d'autres organisations gouvernementales ont augmenté de 5 millions de dollars, totalisant quelque 105 millions de dollars.	1-68
				↑ Nous avons élargi nos services, notamment en poursuivant notre partenariat avec la Workers' Compensation Board de la Nouvelle-Écosse et en mettant en œuvre le programme de cette province pour le remboursement de la TVH aux acheteurs d'une première maison; nous progressons toujours pour élargir à trois autres administrations les partenariats déjà conclus avec l'Ontario et la Nouvelle-Écosse concernant le Numéro d'entreprise, et nous avons mis en application de nouvelles taxes de vente des Premières nations.	1-68
				– Nous nous sommes acquittés de nos obligations de rendre compte de manière concrète et transparente aux provinces et territoires au moyen d'ententes-cadres sur la gestion des services conclues avec quatre administrations (ce qui porte à neuf le nombre total d'ententes-cadres établies), de rencontres avec le commissaire et de rapports annuels.	1-68
				– Il ne nous est pas encore possible d'évaluer avec précision les coûts supplémentaires associés aux nouveaux services. Nous le ferons dans le cadre de notre projet de comptabilité par activités (CPA), qui s'étendra à l'ensemble de l'Agence.	1-68

Pour plus de renseignements sur le rendement – www.adrc.gc.ca/rapportannuel

Fiche de rendement – Services des douanes

Résultat escompté – La santé et la sécurité des Canadiens et les intérêts des entreprises sont protégés, et la croissance économique est accrue grâce à une saine gestion de la frontière et des politiques commerciales

	Résultats attendus	Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus	Résultats réels démontrés par	Page
Gérer le continuum de l'observation	1. Exécution renforcée qui détermine les menaces à la santé et à la sécurité de la société, ainsi qu'à l'économie du Canada, et qui y réagit rapidement.	■	■	⬆	– Nous continuons de lutter contre le trafic de contrebande, tel que les drogues, les armes à feu, la pornographie, l'alcool et le tabac, grâce à la collecte de renseignements et à la détection de la contrebande, et surtout grâce aux compétences et aux capacités de nos agents des douanes.	1-76
					⬆ Par suite des attaques du 11 septembre, nous avons mobilisé nos agents des douanes pour traiter les passagers des nombreux appareils à destination des États-Unis détournés vers le Canada. Nous avons immédiatement renforcé notre contrôle des passagers et des marchandises afin de détecter tout mouvement lié au terrorisme.	1-76
					⬆ Nous avons investi de nouvelles sommes importantes dans l'achat de matériel de détection de la contrebande pour faire face aux menaces permanentes et nouvelles.	1-76
					– Nous avons poursuivi nos négociations avec plusieurs autres ministères en vue de renforcer notre capacité de déterminer les menaces externes de toutes sortes et d'y réagir.	1-76
					⬆ Nous avons mené huit enquêtes, qui ont donné lieu à 41 mesures visant divers pays déterminés, afin de protéger les industries canadiennes contre les importations faisant l'objet de dumping ou de subventions.	1-76
	2. Gestion efficace de l'observation qui renforce la sécurité personnelle et économique et qui encourage les partenariats et l'observation soutenue.	●	●	➖	– Des échantillons prélevés au hasard suggèrent que les voyageurs et les négociants observent en règle générale la législation douanière. Nous prévoyons avoir une meilleure idée des niveaux d'observation globaux à la frontière l'an prochain, lorsque le cycle de 3 ans visant à mesurer les taux d'observation globaux à la frontière sera révolu.	1-78
					– Nous élaborons actuellement une solution à long terme pour l'analyse des résultats des vérifications après la mainlevée. Un examen préliminaire de ces vérifications révèle l'existence possible de problèmes d'observation considérables au chapitre du classement et de l'établissement de la valeur des transactions.	1-78
					⬆ Nous avons commencé à franchir la première étape d'un nouveau régime de sanctions – le Régime de sanctions administratives pécuniaires (RSAP). Nous élargirons ce régime pour qu'il comprenne les voyageurs.	1-78
					⬇ Nous n'avons pas progressé aussi rapidement que prévu en ce qui a trait au Plan d'amélioration de l'observation.	1-78
	3. Services responsables qui encouragent l'observation volontaire et qui réduisent au minimum le fardeau de l'observation sans compromettre la sécurité.			⬆	⬆ Notre personnel de première ligne a maintenu la vigilance rigoureuse nécessaire tout en traitant les voyageurs et les marchandises le plus rapidement possible afin de réduire au minimum toute incidence négative des retards à la frontière après le 11 septembre.	1-80
					⬆ Nous avons peaufiné et relancé nos programmes assortis d'un permis dans les postes frontaliers terrestres (c.-à-d. NEXUS et CANPASS). Ils comprennent maintenant des contrôles de sécurité renforcés.	1-80
					⬆ Pour aider les voyageurs et les négociants à planifier leur itinéraire au Canada et leur temps de déplacement, nous avons publié des mises à jour régulières des délais d'attente dans notre site Internet. Il y a eu plus de 8 000 visites par jour de cette page Web.	1-80
					– Notre sondage annuel indique qu'environ trois Canadiens sur quatre continuent d'être d'avis que les douanes font un bon ou un très bon travail.	1-80
	4. Certitude et uniformité pour les échanges commerciaux et les déplacements internationaux.	●	●	⬆	– Nous avons continué de faire preuve de leadership dans des forums internationaux, tels que l'Organisation mondiale des douanes, et de participer à des initiatives commerciales du gouvernement du Canada, afin d'aider les entreprises canadiennes à être plus concurrentielles.	1-80
					⬆ Nous avons continué de collaborer avec les États-Unis à des initiatives telles que le plan d'action en 30 points dans le cadre de la Déclaration sur la frontière intelligente (décembre 2001), afin d'assurer le bien-être économique des deux pays en maintenant ouverte aux échanges commerciaux et aux déplacements légitimes une frontière plus sûre.	1-80
	5. Un effectif bien informé et qualifié, doté des outils, de l'information et de la technologie appropriés pour répondre aux besoins actuels et futurs des programmes.			⬆	⬆ Nous avons franchi la première étape du plan de gestion des ressources humaines des douanes pour évaluer et planifier l'effectif dont nous avons besoin d'ici 2005-2006.	1-82
					– De nouveaux défis continueront de se présenter en ce qui a trait à la formation, y compris la formation sur les nouveaux outils et la nouvelle technologie, qui sera requise par suite de la mise en œuvre du Plan d'action des douanes et de la Déclaration sur la frontière intelligente, ce qui exigera le maximum de nos ressources.	1-82
					⬆ Notre sondage annuel révèle qu'environ 90 % des Canadiens qui ont eu affaire à un agent des douanes croient que le personnel des douanes est bien informé et qualifié.	1-82
					⬆ Le nombre de personnes embauchées dans le cadre du Programme de recrutement et de formation des inspecteurs des douanes (PRFID) a plus que doublé pour passer de 108 en 2000-2001 à 396 cette année. Il est prévu que ce chiffre sera de 738 l'an prochain.	1-82
Innover pour l'avenir (2e année de 5)	**6. Nos activités de base sont en voie de transformation, ce qui nous permettra de mieux réaliser notre mission.**	■ ●	■ ●	⬆	**Nous avons dépassé nos attentes en matière de rendement pour la deuxième année de notre programme de changement, comme le démontrent les mesures suivantes :**	
					⬆ Nous avons accéléré la mise en œuvre de certaines initiatives prévues dans le Plan d'action des douanes, pour accroître la sécurité à la frontière tout en facilitant les voyages et les échanges commerciaux. Nous avons notamment révisé et instauré rapidement les éléments du Plan qui concernent une sécurité et une protection accrue au moyen d'un examen plus poussé des marchandises et des voyageurs.	1-82
					⬆ Reconnaissant le rôle que joue l'ADRC dans son programme de sécurité national, le gouvernement du Canada lui a accordé un financement de 433 millions de dollars provenant des fonds affectés aux programmes de sécurité publique et de l'anti-terrorisme, en vue de renforcer la sécurité à la frontière et de faciliter le commerce et les voyages légitimes.	1-82

Pour plus de renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Fiche de rendement – Appels

Resultat escompte – Les Canadiens obtiennent un examen impartial et rapide des décisions contestées grâce à notre système de recours

Gérer le continuum de l'observation

Résultats attendus	Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus	Résultats réels démontrés par	Page
1. Des mécanismes de recours transparents, accessibles et uniformes favorisent le traitement équitable et impartial.	■ ●	■ ●	↑	↑ Nous avons dépassé notre nouvelle norme de service pour ce qui est d'informer les clients de l'état de leurs contestations dans les 30 jours suivant la présentation de leur demande.	1-90
				– Les clients connaissent leur droit de se prévaloir d'un recours sans frais et reçoivent suffisamment d'information à ce sujet.	1-90
				– Les résultats des différends d'une année à l'autre sont constants.	1-90
2. Notre service de règlement des différends est fourni rapidement.	■ ●	■ ●	↑	↑ De légers progrès ont été réalisés quant aux délais d'exécution pour les programmes plus importants, mais le règlement des différends prend encore trop de temps.	1-92
				↑ Pour réaliser d'autres progrès en matière de rapidité, des améliorations concernant les processus et des objectifs sont mis en œuvre.	1-92
3. L'application des dispositions en matière d'équité est uniforme dans tous les programmes et toutes les régions.	●	●	–	– La Direction générale des appels est le chef de file en matière d'équité pour toute l'Agence.	1-94
				– Des lignes directrices et des outils pour l'application uniforme des dispositions d'équité sont en place dans tous les secteurs d'activité.	1-94
				– Mis à part l'examen de notre registre d'équité que nous avons entrepris pour repérer les demandes et les décisions concernant les annulations d'intérêts et de pénalités, nous avons peu progressé dans la mise en place d'un mécanisme de contrôle systématique de l'équité qui nous permettra de garantir un plus haut niveau d'uniformité.	1-94
4. On gère efficacement les risques liés aux différends et aux questions litigieuses.	●	●	–	↑ Un nouveau cadre de gestion du risque a été mis en œuvre pour offrir une approche plus globale de l'évaluation et de la gestion du risque.	1-94
				– Conformément à nos attentes, la grande majorité des différends continuent d'être réglés sans recours aux tribunaux, et la décision de l'ADRC est maintenue dans la plupart des cas qui se rendent devant les tribunaux.	1-94
				– Bien que nous n'ayons pas encore de programmes d'assurance de la qualité et de surveillance, nous en avons mis certains à l'essai et nous prévoyons les mettre en œuvre en 2002-2003.	1-94
				– Des propositions de modifications législatives ou autres sont présentées lorsque des questions nécessitent d'être clarifiées.	1-94
5. Un effectif bien informé et qualifié est au bon endroit au bon moment.	●		↑	↑ Il manque moins de personnel que l'année dernière.	1-96
				↑ Les charges de travail ont été réattribuées afin que les ressources disponibles soient mieux utilisées, ce qui a contribué à améliorer les délais de traitement des dossiers de l'impôt.	1-96

Innover pour l'avenir (2e année de 5)

6. Les principes d'équité sont appliqués et intégrés dans tous les programmes.	■ ●		↑	Grâce à la mise en œuvre de la Stratégie en sept points pour l'équité, les Appels ont achevé avec succès leur programme d'innovation et ont dépassé les attentes en ce qui a trait aux divulgations volontaires. Notre prochaine étape sera de surveiller nos progrès dans l'application des principes d'équité.	1-96
				↑ Les divulgations volontaires continuent d'augmenter et les cotisations connexes ont augmenté de 61 % par rapport à l'année dernière.	1-96
				– La Stratégie en sept points pour l'équité a été mise en œuvre et ne fait donc plus partie de notre programme d'innovation. Les principes d'équité énoncés dans la Stratégie sont maintenant appliqués dans nos activités principales.	1-96
				– Les inventaires du Programme des divulgations volontaires augmentent; pour faire face à cette augmentation, une base de financement stable garantie est actuellement allouée au programme.	1-96

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Fiche de rendement – Services des douanes

Résultat escompté : La santé et la sécurité des Canadiens et les intérêts des entreprises sont protégés, et la croissance économique est accrue grâce à une saine gestion de la frontière et des politiques commerciales

	Résultats attendus	Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus	Résultats réels démontrés par	Page
Gérer le continuum de l'observation	1. Exécution renforcée qui détermine les menaces à la santé et à la sécurité de la société, ainsi qu'à l'économie du Canada, et qui y réagit rapidement.	■	■	↑	– Nous continuons de lutter contre le trafic de contrebande, tel que les drogues, les armes à feu, la pornographie, l'alcool et le tabac, grâce à la collecte de renseignements et à la détection de la contrebande, et surtout grâce aux compétences et aux capacités de nos agents des douanes.	1-76
					↑ Par suite des attaques du 11 septembre, nous avons mobilisé nos agents des douanes pour traiter les passagers des nombreux appareils à destination des États-Unis détournés vers le Canada. Nous avons immédiatement renforcé notre contrôle des passagers et des marchandises afin de détecter tout mouvement lié au terrorisme.	1-76
					↑ Nous avons investi de nouvelles sommes importantes dans l'achat de matériel de détection de la contrebande pour faire face aux menaces permanentes et nouvelles.	1-76
					– Nous avons poursuivi nos négociations avec plusieurs autres ministères en vue de renforcer notre capacité de déterminer les menaces externes de toutes sortes et d'y réagir.	1-76
					↑ Nous avons mené huit enquêtes, qui ont donné lieu à 41 mesures visant divers pays déterminés, afin de protéger les industries canadiennes contre les importations faisant l'objet de dumping ou de subventions.	1-76
	2. Gestion efficace de l'observation qui renforce la sécurité personnelle et économique et qui encourage les partenariats et l'observation soutenue.	●	●	–	– Des échantillons prélevés au hasard suggèrent que les voyageurs et les négociants observent en règle générale la législation douanière. Nous prévoyons avoir une meilleure idée des niveaux d'observation globaux à la frontière l'an prochain, lorsque le cycle de 3 ans visant à mesurer les taux d'observation globaux à la frontière sera révolu.	1-78
					– Nous élaborons actuellement une solution à long terme pour l'analyse des résultats des vérifications après la mainlevée. Un examen préliminaire de ces vérifications révèle l'existence possible de problèmes d'observation considérables au chapitre du classement et de l'établissement de la valeur des transactions.	1-78
					↑ Nous avons commencé à franchir la première étape d'un nouveau régime de sanctions – le Régime de sanctions administratives pécuniaires (RSAP). Nous élargirons ce régime pour qu'il comprenne les voyageurs.	1-78
					↓ Nous n'avons pas progressé aussi rapidement que prévu en ce qui a trait au Plan d'amélioration de l'observation.	1-78
	3. Services responsables qui encouragent l'observation volontaire et qui réduisent au minimum le fardeau de l'observation sans compromettre la sécurité.			↑	↑ Notre personnel de première ligne a maintenu la vigilance rigoureuse nécessaire tout en traitant les voyageurs et les marchandises le plus rapidement possible afin de réduire au minimum toute incidence négative des retards à la frontière après le 11 septembre.	1-80
					↑ Nous avons peaufiné et relancé nos programmes assortis d'un permis dans les postes frontaliers terrestres (c.-à-d. NEXUS et CANPASS). Ils comprennent maintenant des contrôles de sécurité renforcés.	1-80
					↑ Pour aider les voyageurs et les négociants à planifier leur itinéraire au Canada et leur temps de déplacement, nous avons publié des mises à jour régulières des délais d'attente dans notre site Internet. Il y a eu plus de 8 000 visites par jour de cette page Web.	1-80
					– Notre sondage annuel indique qu'environ trois Canadiens sur quatre continuent d'être d'avis que les douanes font un bon ou un très bon travail.	1-80
	4. Certitude et uniformité pour les échanges commerciaux et les déplacements internationaux.	●	●	↑	– Nous avons continué de faire preuve de leadership dans des forums internationaux, tels que l'Organisation mondiale des douanes, et de participer à des initiatives commerciales du gouvernement du Canada, afin d'aider les entreprises canadiennes à être plus concurrentielles.	1-80
					↑ Nous avons continué de collaborer avec les États-Unis à des initiatives telles que le plan d'action en 30 points dans le cadre de la Déclaration sur la frontière intelligente (décembre 2001), afin d'assurer le bien-être économique des deux pays en maintenant ouverte aux échanges commerciaux et aux déplacements légitimes une frontière plus sûre.	1-80
	5. Un effectif bien informé et qualifié, doté des outils, de l'information et de la technologie appropriés pour répondre aux besoins actuels et futurs des programmes.			↑	↑ Nous avons franchi la première étape du plan de gestion des ressources humaines des douanes pour évaluer et planifier l'effectif dont nous avons besoin d'ici 2005-2006.	1-82
					– De nouveaux défis continueront de se présenter en ce qui a trait à la formation, y compris la formation sur les nouveaux outils et la nouvelle technologie, qui sera requise par suite de la mise en œuvre du Plan d'action des douanes et de la Déclaration sur la frontière intelligente, ce qui exigera le maximum de nos ressources.	1-82
					↑ Notre sondage annuel révèle qu'environ 90 % des Canadiens qui ont eu affaire à un agent des douanes croient que le personnel des douanes est bien informé et qualifié.	1-82
					↑ Le nombre de personnes embauchées dans le cadre du Programme de recrutement et de formation des inspecteurs des douanes (PRFID) a plus que doublé pour passer de 108 en 2000-2001 à 396 cette année. Il est prévu que ce chiffre sera de 738 l'an prochain.	1-82
Innover pour l'avenir (2e année de 5)	6. Nos activités de base sont en voie de transformation, ce qui nous permettra de mieux réaliser notre mission.	■ ●	■ ●	↑	Nous avons dépassé nos attentes en matière de rendement pour la deuxième année de notre programme de changement, comme le démontrent les mesures suivantes :	
					↑ Nous avons accéléré la mise en œuvre de certaines initiatives prévues dans le Plan d'action des douanes, pour accroître la sécurité à la frontière tout en facilitant les voyages et les échanges commerciaux. Nous avons notamment révisé et instauré rapidement les éléments du Plan qui concernent une sécurité et une protection accrue au moyen d'un examen plus poussé des marchandises et des voyageurs.	1-82
					↑ Reconnaissant le rôle que joue l'ADRC dans son programme de sécurité national, le gouvernement du Canada lui a accordé un financement de 433 millions de dollars provenant des fonds affectés aux programmes de sécurité publique et de l'anti-terrorisme, en vue de renforcer la sécurité à la frontière et de faciliter le commerce et les voyages légitimes.	1-82

Pour plus de renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Fiche de rendement – Appels

Résultat escompté : Les Canadiens obtiennent un examen impartial et rapide des décisions contestées grâce à notre système de recours.

Gérer le continuum de l'observation

Résultats attendus	Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus	Résultats réels démontrés par	Page
1. Des mécanismes de recours transparents, accessibles et uniformes favorisent le traitement équitable et impartial.	■ ●	■ ●	⬆	⬆ Nous avons dépassé notre nouvelle norme de service pour ce qui est d'informer les clients de l'état de leurs contestations dans les 30 jours suivant la présentation de leur demande.	1-90
				▬ Les clients connaissent leur droit de se prévaloir d'un recours sans frais et reçoivent suffisamment d'information à ce sujet.	1-90
				▬ Les résultats des différends d'une année à l'autre sont constants.	1-90
2. Notre service de règlement des différends est fourni rapidement.	■ ●	■ ●	⬆	⬆ De légers progrès ont été réalisés quant aux délais d'exécution pour les programmes plus importants, mais le règlement des différends prend encore trop de temps.	1-92
				⬆ Pour réaliser d'autres progrès en matière de rapidité, des améliorations concernant les processus et des objectifs sont mis en œuvre.	1-92
3. L'application des dispositions en matière d'équité est uniforme dans tous les programmes et toutes les régions.	●	●	▬	▬ La Direction générale des appels est le chef de file en matière d'équité pour toute l'Agence.	1-94
				▬ Des lignes directrices et des outils pour l'application uniforme des dispositions d'équité sont en place dans tous les secteurs d'activité.	1-94
				▬ Mis à part l'examen de notre registre d'équité que nous avons entrepris pour repérer les demandes et les décisions concernant les annulations d'intérêts et de pénalités, nous avons peu progressé dans la mise en place d'un mécanisme de contrôle systématique de l'équité qui nous permettra de garantir un plus haut niveau d'uniformité.	1-94
4. On gère efficacement les risques liés aux différends et aux questions litigieuses.	●	●	▬	⬆ Un nouveau cadre de gestion du risque a été mis en œuvre pour offrir une approche plus globale de l'évaluation et de la gestion du risque.	1-94
				▬ Conformément à nos attentes, la grande majorité des différends continuent d'être réglés sans recours aux tribunaux, et la décision de l'ADRC est maintenue dans la plupart des cas qui se rendent devant les tribunaux.	1-94
				▬ Bien que nous n'ayons pas encore de programmes d'assurance de la qualité et de surveillance, nous en avons mis certains à l'essai et nous prévoyons les mettre en œuvre en 2002-2003.	1-94
				▬ Des propositions de modifications législatives ou autres sont présentées lorsque des questions nécessitent d'être clarifiées.	1-94
5. Un effectif bien informé et qualifié est au bon endroit au bon moment.	●		⬆	⬆ Il manque moins de personnel que l'année dernière.	1-96
				⬆ Les charges de travail ont été réattribuées afin que les ressources disponibles soient mieux utilisées, ce qui a contribué à améliorer les délais de traitement des dossiers de l'impôt.	1-96

Innover pour l'avenir (2e année de 5)

6. Les principes d'équité sont appliqués et intégrés dans tous les programmes.	■ ●	□ ○	⬆	Grâce à la mise en œuvre de la Stratégie en sept points pour l'équité, les Appels ont achevé avec succès leur programme d'innovation et ont dépassé les attentes en ce qui a trait aux divulgations volontaires. Notre prochaine étape sera de surveiller nos progrès dans l'application des principes d'équité.	1-96
				⬆ Les divulgations volontaires continuent d'augmenter et les cotisations connexes ont augmenté de 61 % par rapport à l'année dernière.	1-96
				▬ La Stratégie en sept points pour l'équité a été mise en œuvre et ne fait donc plus partie de notre programme d'innovation. Les principes d'équité énoncés dans la Stratégie sont maintenant appliqués dans nos activités principales.	1-96
				▬ Les inventaires du Programme des divulgations volontaires augmentent; pour faire face à cette augmentation, une base de financement stable garantie est actuellement allouée au programme.	1-96

Pour plus de renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Fiche de rendement – Gestion et orientation organisationnelles

Résultat escompté : Le rendement de nos services est maximisé grâce à des méthodes de gestion modernes et innovatrices

Innover pour l'avenir (2e année de 5)

Gérer le continuum de l'observation

Résultats attendus	Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus	Résultats réels démontrés par	Page
1. Régime de régie efficace qui permet à la direction d'assurer la supervision et le leadership.	■ ●	■ ●	▬	Nous sommes généralement sur la bonne voie quant à la mise en place d'un mode de régie bien rodé et pleinement intégré :	1-10
			↑	Nos réussites comprennent une responsabilisation appropriée par l'intermédiaire du Plan d'entreprise et d'un premier Rapport annuel innovateur, étayés d'une vérification interne améliorée et de contrats de responsabilité avec tous les gestionnaires.	
			▬	La supervision disciplinée et rigoureuse effectuée par le conseil de direction fait intervenir les intérêts des Canadiens et les principes d'entreprise dans nos processus de gestion.	1-10
			↓	Nous devons mieux intégrer l'information financière et non financière dans nos méthodes de régie.	1-10
2. Changement en cours et accru dans la culture qui met la prise de décisions entre les mains des gestionnaires.	■	□ ●	↑	Dans l'ensemble, nous croyons avoir atteint ou dépassé nos attentes pour ce qui est d'axer notre culture d'entreprise sur les valeurs et le renforcement de l'autonomie :	1-10
			↑	La prise de décisions a été mise de façon plus concrète entre les mains des gestionnaires, qui dirigeront le changement culturel.	1-10
			↑	Les attentes concernant la gestion axée sur les résultats font maintenant partie des ententes de rendement de presque 600 hauts fonctionnaires et de plus de 3 000 membres du groupe MG.	1-10
			▬	Nous avons instauré une plus grande délégation de pouvoirs dans les domaines des ressources humaines, des biens immobiliers, de la gestion financière et des politiques administratives; toutefois, nous devons donner plus de formation dans ces domaines.	1-10
3. Réforme du leadership lié aux ressources humaines (RH) qui correspond aux objectifs de l'entreprise.	■	■ ○	↑	Dans les deux premières années de notre plan quinquennal de réforme et de renouvellement des ressources humaines, nous avons fait quelques percées et répondu à toutes les attentes des autres projets clés. Nous prévoyons mener le plan à terme dans les délais prévus :	1-10
			↑	Nous avons fait une percée avec la création d'un groupe de la gestion (MG) réunissant quelque 3 200 gestionnaires qui étaient régis par 20 normes de classification différentes. L'année dernière, nous avons achevé les négociations avec l'Alliance de la fonction publique du Canada et une unité de négociation de l'Institut professionnel de la fonction publique du Canada (IPFPC) sur des primes au rendement uniques en leur genre pour la gestion des personnes. Toutes les négociations avec l'IPFPC ont été conclues en juillet 2002.	1-10
			↑	Les engagements pris dans le Plan d'entreprise se retrouvent dans les ententes de rendement de l'effectif de la direction et dans les attentes de rendement de plus de 70 % (28 749) des employés permanents.	1-10
			↑	Les employés ont élaboré 25 000 plans d'apprentissage individuels, ce qui dépasse les attentes.	1-10
			▬	Nous avons mis à l'essai des répertoires de candidats préqualifiés dans le cadre du régime de renouvellement du personnel axé sur les compétences.	1-10
			↓	De nombreux employés reçoivent leur rémunération d'intérim et d'heures supplémentaires en retard.	1-10
			↓	Des données sur les RH du Système administratif d'entreprise (SAE) ne sont pas encore fiables, ce qui réduit les avantages de ce système.	1-10
4. Régime de contrôle moderne qui encourage l'excellence en matière de gestion et de service.		■ ○	↓	Nous avons fait des progrès dans tous les aspects du régime de gestion transparente axée sur les résultats, mais notre rendement est insuffisant à certains égards. Nos efforts ne sont pas assez intégrés pour fournir une approche globale :	1-10
			↑	Un sous-commissaire adjoint a été nommé contrôleur de l'Agence et une fonction de contrôleur moderne a été établie.	
			↓	La mise en oeuvre de la fiche d'évaluation équilibrée, qui améliorera les rapports, accuse du retard.	1-10
			↓	Nous devrions investir davantage dans la modernisation de nos pratiques et de nos systèmes financiers.	1-10
5. La confidentialité des renseignements sur les clients est protégée. **6.** On tient compte du fait que les Canadiens souhaitent la transparence dans l'administration publique.	■	■	↑	Depuis l'année dernière, notre taux d'observation des délais d'exécution imposés par la *Loi sur la protection des renseignements personnels* s'est amélioré de façon significative en passant de 89,5 % à 98,4 %.	1-11
			↑	Depuis l'année dernière, notre taux d'observation des délais d'exécution imposés par la *Loi sur l'accès à l'information* s'est amélioré de façon significative en passant de 84,5 % à 93,7 %. La note que nous accorde le commissaire à l'information est passée de « C » à « B ».	1-11
			▬	Notre Plan d'entreprise, notre Rapport annuel ainsi que notre réponse directe à la question des T3 font état de notre volonté d'être transparents.	1-11
7. Gestion de la trésorerie et gestion financière saines.	●	●	▬	Erreur dans la répartition des remboursements des gains en capital des fiducies de fonds communs de placement (T3). Des mesures correctives ont été prises.	1-11
			↑	Nous avons exercé une gestion fiscale prudente en respectant notre budget. De plus, nous prévoyons faire des économies de 50 millions de dollars environ par suite de la réforme et du renouvellement administratifs et nous avons amélioré notre plan de la gestion des biens et notre plan d'investissement.	1-11
			▬	Nous avons fait une saine gestion de la trésorerie qui s'élève à 239 milliards de dollars en recettes. Nous avons respecté la norme de 24 heures pour les dépôts dans 98 % des cas (ce taux était de 97 % l'année dernière). Il faut un système de contrôle et de gestion pour les 62 milliards de dollars en droits de douane, TPS/TVH, droits d'accise et taxes d'accise. En outre, les vieux systèmes d'établissement des coûts limitent notre capacité de gestion des finances.	1-11
			▬	Nous avons entamé la phase II de la stratégie d'information financière (SIF).	1-11
			▬	Mise en oeuvre continue de la stratégie de développement durable (DD) dans les délais prévus.	1-11
8. Excellence opérationnelle et leadership en matière de solutions dans le domaine de la technologie de l'information.	■ ●	○	↑	Nous avons assuré le rendement opérationnel de haut niveau des quelque 200 applications essentielles au fonctionnement des secteurs d'activité opérationnels, y compris au cours de la période qui a suivi le 11 septembre. Le soutien informatique offert pour la fonction de contrôleur moderne, la gestion financière et les RH sont expliqués plus haut dans les résultats attendus 3, 4 et 7.	1-11
			↑	Nous avons fait preuve de leadership en matière de solutions en offrant de nouvelles applications administratives pour les secteurs d'activité de l'impôt et des douanes, par exemple le système de l'impôt calculé sur le revenu et le système de gestion du renseignement.	1-11

Pour plus de renseignements sur le rendement : www.adrc.gc.ca/rapportannuel

Annexe B – Rendement global par rapport aux normes de service

Services fiscaux — Clients

	Service	Norme de service	Objectif	Résultat pour 1999-2000	Résultat pour 2000-2001	2000-2001 par rapport à l'objectif	Résultat pour 2001-2002	2001-2002 par rapport à l'objectif
1.	Délai d'attente pour le service au comptoir	20 minutes (sauf en période de pointe)	20 minutes (sauf en période de pointe)	Non disponible	86 % des clients servis en 20 minutes	✗	85 % des clients servis en 20 minutes (voir note)	✗
2.	Traitement des demandes de remboursement de la taxe aux visiteurs	4-6 semaines	100 %	95 %	95 %	✓	95 % (voir note)	✓
3.	Remboursements versés aux boutiques hors taxes	5 jours ouvrables	100 %	99 %	99 %	✓	99,8 %	✓
4.	Réponse aux demandes de redressements faites par les clients (T1)	8 semaines	100 %	7 semaines	7 semaines	✓	7 semaines (voir note)	✓
5.	Indemnisation des boutiques hors taxes	30 jours	100 %	99 %	99 %	✓	90 %	✗
6.	Validation des fichiers d'essai sur support magnétique	30 jours	100 %	96 %	96 %	✓	98 % (voir note)	✓
7.	Programme de solution de problèmes	Accusé de réception dans un délai de 24 à 48 heures	100 %	Non disponible	Non disponible	Non disponible	100 %	✓
		Résolution en 15 jours	100 %				76 % (voir note)	✗
8.	Traitement des demandes d'équité relatives aux comptes clients et aux comptes de fiducie	4-6 semaines	90 %	91 %	91 %	✓	91 % (voir note)	✓
9.	Décisions anticipées en matière d'impôt communiquées aux contribuables	Dans les 60 jours	100 %	108 jours	54 jours	✓	66 jours	✗
10.	Interprétations techniques à l'intention des contribuables	Dans les 90 jours	100 %	121 jours	105 jours	✗	87 jours	✓
11.	Demandes d'agrément de régimes de pension	Agrément réputé accordé dans un délai de 60 jours	80 %	Plus de 80 %	Plus de 80 %	✓	90 %	✓
		Examen complet en 180 jours	80 %	89 %	89 %	✓	89 %	✓
12.	Demandes d'enregistrement de RER et de FRR	Dans les 60 jours	80 %	68 %	RER 68 %	✗	RER 73 %	✗
					FRR 78 %	✓	FRR 78 %	✓
13.	Réponse aux demandes téléphoniques sur les régimes de revenu différé	Dans un délai de 24 à 48 heures	100 %	Plus de 80 %	Plus de 80 %	✓	100 % (voir note)	✓
14.	Réponse aux demandes par courrier sur les régimes de revenu différé	Dans les 60 jours	80 %	59 %	68 %	✗	70 %	✗
15.	Envoi d'un relevé de compte mensuel aux sociétés (nouveau)						Non disponible	Non disponible

✓ Objectif atteint ou dépassé

✓ Objectif presque atteint (dans une proportion d'au moins 95 %)

✗ Objectif non atteint

■ Norme de service nouvelle ou modifiée

Fiche de rendement – Gestion et orientation organisationnelles

Résultat escompté – Le rendement de nos services est maximisé grâce à des méthodes de gestion modernes et innovatrices

Résultats attendus	Évaluation de cette année	Évaluation de l'année dernière	Changements intervenus	Résultats réels démontrés par	Page
1. Régime de régie efficace qui permet à la direction d'assurer la supervision et le leadership.	■ ●	■ ●	−	Nous sommes généralement sur la bonne voie quant à la mise en place d'un mode de régie bien rodé et pleinement intégré :	1-104
			↑	Nos réussites comprennent une responsabilisation appropriée par l'intermédiaire du Plan d'entreprise et d'un premier Rapport annuel innovateur, étayés d'une vérification interne améliorée et de contrats de responsabilité avec tous les gestionnaires.	
			−	La supervision disciplinée et rigoureuse effectuée par le conseil de direction fait intervenir les intérêts des Canadiens et les principes d'entreprise dans nos processus de gestion.	1-104
			↓	Nous devons mieux intégrer l'information financière et non financière dans nos méthodes de régie.	1-104
2. Changement en cours et accru dans la culture qui met la prise de décisions entre les mains des gestionnaires.	■	■ ●	↑	Dans l'ensemble, nous croyons avoir atteint ou dépassé nos attentes pour ce qui est d'axer notre culture d'entreprise sur les valeurs et le renforcement de l'autonomie :	1-105
			↑	La prise de décisions a été mise de façon plus concrète entre les mains des gestionnaires, qui dirigeront le changement culturel.	1-105
			↑	Les attentes concernant la gestion axée sur les résultats font maintenant partie des ententes de rendement de presque 600 hauts fonctionnaires et de plus de 3 000 membres du groupe MG.	1-105
			−	Nous avons instauré une plus grande délégation de pouvoirs dans les domaines des ressources humaines, des biens immobiliers, de la gestion financière et des politiques administratives; toutefois, nous devons donner plus de formation dans ces domaines.	1-105
3. Réforme du leadership lié aux ressources humaines (RH) qui correspond aux objectifs de l'entreprise.	■	■	↑	Dans les deux premières années de notre plan quinquennal de réforme et de renouvellement des ressources humaines, nous avons fait quelques percées et répondu à toutes les attentes des autres projets clés. Nous prévoyons mener le plan à terme dans les délais prévus :	1-106
			↑	Nous avons fait une percée avec la création d'un groupe de la gestion (MG) réunissant quelque 3 200 gestionnaires qui étaient régis par 20 normes de classification différentes. L'année dernière, nous avons achevé les négociations avec l'Alliance de la fonction publique du Canada et une unité de négociation de l'Institut professionnel de la fonction publique du Canada (IPFPC) sur des primes au rendement uniques en leur genre pour la gestion des personnes. Toutes les négociations avec l'IPFPC ont été conclues en juillet 2002.	1-106
			↑	Les engagements pris dans le Plan d'entreprise se retrouvent dans les ententes de rendement de l'effectif de la direction et dans les attentes de rendement de plus de 70 % (28 749) des employés permanents.	1-106
			↑	Les employés ont élaboré 25 000 plans d'apprentissage individuels, ce qui dépasse les attentes.	1-106
			−	Nous avons mis à l'essai des répertoires de candidats préqualifiés dans le cadre du régime de renouvellement du personnel axé sur les compétences.	1-106
			↓	De nombreux employés reçoivent leur rémunération d'intérim et d'heures supplémentaires en retard.	1-106
			↓	Des données sur les RH du Système administratif d'entreprise (SAE) ne sont pas encore fiables, ce qui réduit les avantages de ce système.	1-106
4. Régime de contrôle moderne qui encourage l'excellence en matière de gestion et de service.		■	↓	Nous avons fait des progrès dans tous les aspects du régime de gestion transparente axée sur les résultats, mais notre rendement est insuffisant à certains égards. Nos efforts ne sont pas assez intégrés pour fournir une approche globale :	1-109
			↑	Un sous-commissaire adjoint a été nommé contrôleur de l'Agence et une fonction de contrôleur moderne a été établie.	
			↓	La mise en oeuvre de la fiche d'évaluation équilibrée, qui améliorera les rapports, accuse du retard.	1-109
			↓	Nous devrions investir davantage dans la modernisation de nos pratiques et de nos systèmes financiers.	1-109
5. La confidentialité des renseignements sur les clients est protégée.	■	■	↑	Depuis l'année dernière, notre taux d'observation des délais d'exécution imposés par la *Loi sur la protection des renseignements personnels* s'est amélioré de façon significative en passant de 89,5 % à 98,4 %.	1-110
6. On tient compte du fait que les Canadiens souhaitent la transparence dans l'administration publique.			↑	Depuis l'année dernière, notre taux d'observation des délais d'exécution imposés par la *Loi sur l'accès à l'information* s'est amélioré de façon significative en passant de 84,5 % à 93,7 %. La note que nous accorde le commissaire à l'information est passée de « C » à « B ».	1-110
			−	Notre Plan d'entreprise, notre Rapport annuel ainsi que notre réponse directe à la question des T3 font état de notre volonté d'être transparents.	1-110
7. Gestion de la trésorerie et gestion financière saines.	●	●	−	Erreur dans la répartition des remboursements des gains en capital des fiducies de fonds communs de placement (T3). Des mesures correctives ont été prises.	1-110
			↑	Nous avons exercé une gestion fiscale prudente en respectant notre budget. De plus, nous prévoyons faire des économies de 50 millions de dollars environ par suite de la réforme et du renouvellement administratifs et nous avons amélioré notre plan de la gestion des biens et notre plan d'investissement.	1-110
			−	Nous avons fait une saine gestion de la trésorerie qui s'élève à 239 milliards de dollars en recettes. Nous avons respecté la norme de 24 heures pour les dépôts dans 98 % des cas (ce taux était de 97 % l'année dernière). Il faut un système de contrôle et de gestion pour les 62 milliards de dollars en droits de douane, TPS/TVH, droits d'accise et taxes d'accise. En outre, les vieux systèmes d'établissement des coûts limitent notre capacité de gestion des finances.	1-110
			−	Nous avons entamé la phase II de la stratégie d'information financière (SIF).	1-110
			−	Mise en oeuvre continue de la stratégie de développement durable (DD) dans les délais prévus.	1-110
8. Excellence opérationnelle et leadership en matière de solutions dans le domaine de la technologie de l'information.	■ ●	●	↑	Nous avons assuré le rendement opérationnel de haut niveau des quelque 200 applications essentielles au fonctionnement des secteurs d'activité opérationnels, y compris au cours de la période qui a suivi le 11 septembre. Le soutien informatique offert pour la fonction de contrôleur moderne, la gestion financière et les RH sont expliqués plus haut dans les résultats attendus 3, 4 et 7.	1-111
			↑	Nous avons fait preuve de leadership en matière de solutions en offrant de nouvelles applications administratives pour les secteurs d'activité de l'impôt et des douanes, par exemple le système de l'impôt calculé sur le revenu et le système de gestion du renseignement.	1-111

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Annexe B – Rendement global par rapport aux normes de service

Services fiscaux — Clients

	Service	Norme de service	Objectif	Résultat pour 1999-2000	Résultat pour 2000-2001	2000-2001 par rapport à l'objectif	Résultat pour 2001-2002	2001-2002 par rapport à l'objectif
1.	Délai d'attente pour le service au comptoir	20 minutes (sauf en période de pointe)	20 minutes (sauf en période de pointe)	Non disponible	86 % des clients servis en 20 minutes	✗	85 % des clients servis en 20 minutes (voir note)	✗
2.	Traitement des demandes de remboursement de la taxe aux visiteurs	4-6 semaines	100 %	95 %	95 %	✓	95 % (voir note)	✓
3.	Remboursements versés aux boutiques hors taxes	5 jours ouvrables	100 %	99 %	99 %	✓	99,8 %	✓
4.	Réponse aux demandes de redressements faites par les clients (T1)	8 semaines	100 %	7 semaines	7 semaines	✓	7 semaines (voir note)	✓
5.	Indemnisation des boutiques hors taxes	30 jours	100 %	99 %	99 %	✓	90 %	✗
6.	Validation des fichiers d'essai sur support magnétique	30 jours	100 %	96 %	96 %	✓	98 % (voir note)	✓
7.	Programme de solution de problèmes	Accusé de réception dans un délai de 24 à 48 heures	100 %	Non disponible	Non disponible	Non disponible	100 %	✓
		Résolution en 15 jours	100 %				76 % (voir note)	✗
8.	Traitement des demandes d'équité relatives aux comptes clients et aux comptes de fiducie	4-6 semaines	90 %	91 %	91 %	✓	91 % (voir note)	✓
9.	Décisions anticipées en matière d'impôt communiquées aux contribuables	Dans les 60 jours	100 %	108 jours	54 jours	✓	66 jours	✗
10.	Interprétations techniques à l'intention des contribuables	Dans les 90 jours	100 %	121 jours	105 jours	✗	87 jours	✓
11.	Demandes d'agrément de régimes de pension	Agrément réputé accordé dans un délai de 60 jours	80 %	Plus de 80 %	Plus de 80 %	✓	90 %	✓
		Examen complet en 180 jours	80 %	89 %	89 %	✓	89 %	✓
12.	Demandes d'enregistrement de RER et de FRR	Dans les 60 jours	80 %	68 %	RER 68 %	✗	RER 73 %	✗
					FRR 78 %	✓	FRR 78 %	✓
13.	Réponse aux demandes téléphoniques sur les régimes de revenu différé	Dans un délai de 24 à 48 heures	100 %	Plus de 80 %	Plus de 80 %	✓	100 % (voir note)	✓
14.	Réponse aux demandes par courrier sur les régimes de revenu différé	Dans les 60 jours	80 %	59 %	68 %	✗	70 %	✗
15.	Envoi d'un relevé de compte mensuel aux sociétés (nouveau)						Non disponible	Non disponible

✓ Objectif atteint ou dépassé

✓ Objectif presque atteint (dans une proportion d'au moins 95 %)

✗ Objectif non atteint

■ Norme de service nouvelle ou modifiée

	Service	Norme de service	Objectif	Résultat pour 1999-2000	Résultat pour 2000-2001	2000-2001 par rapport à l'objectif	Résultat pour 2001-2002	2001-2002 par rapport à l'objectif
Traitement des déclarations	**16.** Traitement des déclarations de revenus T1 des particuliers produites sur papier	4-6 semaines	4-6 semaines	5 semaines	4 semaines	✓	4 semaines (voir note)	✓
	17. Traitement des déclarations de revenus T1 transmises par voie électronique (TED, IMPÔTEL, IMPÔNET)	2 semaines	2 semaines	2 semaines	2 semaines	✓	2 semaines (voir note)	✓
	18. Traitement des déclarations de revenus T3 des fiducies	Dans les 4 mois	95 %	67 %	62 %	✗	46,1 %	✗
	19. Traitement des déclarations de TPS/TVH	21 jours	100 %	94 %	91 %	✗	98 %	✓
	20. Traitement des déclarations de revenus T2 des sociétés	75 % en 50 jours civils, 90 % en 90 jours civils	75 % en 50 jours civils, 90 % en 90 jours civils	51 % en 90 jours	89 % en 90 jours	✓	45 % en 50 jours, 61 % en 90 jours (voir note)	✗
	21. Traitement des demandes d'inscription des agents de la TED	30 jours	100 %	100 %	100 %	✓	91 % (voir note)	✗
Examen	**Demandes de crédits d'impôt — RS&DE**							
	22. Demandes remboursables – Nouvel objectif combiné (non vérifiées et vérifiées)	120 jours (voir note)	90 %				90 % (voir note)	✓
	Norme précédente							
	Demandes non vérifiées	60 jours	100 %	84 %	80 %	✗		
	Demandes vérifiées	120 jours	100 %	81 %	81 %	✗		
	23. Demandes non remboursables – Nouvel objectif combiné (non vérifiées et vérifiées)	365 jours (voir note)	90 %				84 % (voir note)	✗
	Norme précédente							
	Demandes non vérifiées	120 jours	100 %	85 %	84 %	✗		
	Demandes vérifiées	1 an	100 %	58 %	64 %	✗		
	24. Demandes remboursables – Demandes de redressements faites par le demandeur (nouveau)	240 jours	90 %	Non disponible	Non disponible	Non disponible	86 %	✓
	25. Demandes non remboursables - Demandes de redressements faites par le demandeur (nouveau)	365 jours	90 %	Non disponible	Non disponible	Non disponible	81 %	✗
	Demandes de crédits d'impôt – Production cinématographique et télévisuelle							
	26. Demandes remboursables (non vérifiées)	60 jours	100 %	84 %	73 %	✗	68 %	✗
	27. Demandes remboursables (vérifiées)	120 jours	100 %	77 %	75 %	✗	57 %	✗
Prestations	**28.** Traitement des demandes de PFCE	À la fin du deuxième mois suivant le mois de réception de la demande	98 %	90 %	98 %	✓	97 % (voir note)	✓

✓ Objectif atteint ou dépassé

✓ Objectif presque atteint (dans une proportion d'au moins 95 %)

✗ Objectif non atteint

Norme de service nouvelle

	Service	Norme de service	Objectif	Résultat pour 2000-2001	Résultat pour 2001-2002	2001-2002 par rapport à l'objectif	Résultat 2002-2003	2002-2003 par rapport à l'objectif
Douanes	**29.** Mainlevée contre documentation minimale (MDM) – EDI	45 minutes	100 %	86 %	84 %	✗	79 % (voir note)	✗
	30. MDM automatisée – EDI	5 minutes				Non disponible	Voir note	Non disponible
	31. MDM – sur papier	2 heures			95 %	Non disponible	100 % (voir note)	✓
	32. Système d'examen avant l'arrivée (SEA) – EDI	1 heure				Non disponible	85 % (voir note)	✗
	33. SEA – sur papier	2 heures			100 %	Non disponible	93 % (voir note)	✗
	34. Période d'attente pour les voyageurs aux postes frontaliers terrestres (formalités douanières à la guérite)	10 minutes du lun. au jeu.	100 %		97 %	✓	98 %	✓
		20 minutes du ven. au dim. et jours fériés	100 %		97 %	✓	98 % (voir note)	✓
	35. Période d'attente pour les voyageurs aux postes frontaliers terrestres (paiement des droits)	5 minutes du lun. au jeu. 10 minutes du ven. au dim. et jours fériés				Non disponible	Voir note	Non disponible
Appels	**36.** Lettre envoyée dans les 30 jours comme premier contact significatif pour les contestations, les différends et les appels		75 %				82 % (voir note)	✓

✓ Objectif atteint ou dépassé

✓ Objectif presque atteint (dans une proportion d'au moins 95 %)

✗ Objectif non atteint

■ Norme de service nouvelle ou modifiée

Notes explicatives :

Norme 1 : L'information s'appuie sur des données limitées provenant des cartes d'évaluation des services à la clientèle et n'est pas valide sur le plan statistique.

Norme 2 : L'information s'appuie sur une estimation.

Norme 4 : La norme s'applique aux redressements simples demandés par les clients, soit ceux qui peuvent être réglés sans attendre après des renseignements de fond.

Norme 6 : L'information s'appuie sur le traitement de 705 fichiers d'essai en janvier et février 2002.

Norme 7 : L'information s'appuie sur un échantillon et n'est pas représentative sur le plan statistique.

Norme 8 : L'information s'appuie sur un petit échantillon et n'est pas valide sur le plan statistique.

Norme 13 : L'information s'appuie sur une estimation. La norme passe de 80 % à 100 % à compter de 2001-2002.

Norme 16 : L'information s'appuie sur le fichier de l'échantillonnage statistique T1.

Norme 17 : L'information s'appuie sur le fichier de l'échantillonnage statistique T1.

Norme 20 : Au cours de l'année, la norme est passée de 85 % en 25 jours à 75 % en 50 jours. La norme établie avant la mise en oeuvre a été révisée à la suite d'un examen effectué après une année complète d'exploitation du nouveau système servant à traiter les déclarations T2.

Norme 21 : Le résultat s'appuie sur une estimation et un échantillonnage. Les données sont peu fiables.

Norme 22 : Les normes de service relatives à la RS&DE pour les demandes remboursables non vérifiées et vérifiées, qui étaient établies à 60 jours et 120 jours respectivement, ont été combinées en une seule norme pour les demandes remboursables, soit 120 jours.

Norme 23 : Les normes de service relatives à la RS&DE pour les demandes non remboursables non vérifiées et vérifiées, qui étaient établies à 120 jours et un an respectivement, ont été combinées en une seule norme pour les demandes non remboursables, soit 365 jours.

Norme 28 : L'information s'appuie sur un échantillonnage.

Norme 29 : Le pourcentage indiqué concerne les mainlevées traitées en 45 minutes au moyen de la plate-forme de la liste des travaux du SSMAEC.

Norme 30 : Le contrôle de la norme de traitement en cinq minutes des mainlevées automatisées est en cours d'élaboration.

Norme 31 : L'échantillon de la MDM comptait 6 419 mainlevées sur papier sur un total de 1 974 058. L'échantillonnage s'est étalé sur quatre jours en juin et en novembre 2001.

	Service	Norme de service	Objectif	Résultat pour 1999-2000	Résultat pour 2000-2001	2000-2001 par rapport à l'objectif	Résultat pour 2001-2002	2001-2002 par rapport à l'objectif
Traitement des déclarations	**16.** Traitement des déclarations de revenus T1 des particuliers produites sur papier	4-6 semaines	4-6 semaines	5 semaines	4 semaines	✓	4 semaines (voir note)	✓
	17. Traitement des déclarations de revenus T1 transmises par voie électronique (TED, IMPÔTEL, IMPONET)	2 semaines	2 semaines	2 semaines	2 semaines	✓	2 semaines (voir note)	✓
	18. Traitement des déclarations de revenus T3 des fiducies	Dans les 4 mois	95 %	67 %	62 %	✗	46,1 %	✗
	19. Traitement des déclarations de TPS/TVH	21 jours	100 %	94 %	91 %	✗	98 %	✓
	20. Traitement des déclarations de revenus T2 des sociétés	75 % en 50 jours civils, 90 % en 90 jours civils	75 % en 50 jours civils, 90 % en 90 jours civils	51 % en 90 jours	89 % en 90 jours	✓	45 % en 50 jours, 61 % en 90 jours (voir note)	✗
	21. Traitement des demandes d'inscription des agents de la TED	30 jours	100 %	100 %	100 %	✓	91 % (voir note)	✗
Examen	**Demandes de crédits d'impôt — RS&DE**							
	22. Demandes remboursables – Nouvel objectif combiné (non vérifiées et vérifiées)	120 jours (voir note)	90 %				90 % (voir note)	✓
	Norme précédente							
	Demandes non vérifiées	60 jours	100 %	84 %	80 %	✗		
	Demandes vérifiées	120 jours	100 %	81 %	81 %	✗		
	23. Demandes non remboursables – Nouvel objectif combiné (non vérifiées et vérifiées)	365 jours (voir note)	90 %				84 % (voir note)	✗
	Norme précédente							
	Demandes non vérifiées	120 jours	100 %	85 %	84 %	✗		
	Demandes vérifiées	1 an	100 %	58 %	64 %	✗		
	24. Demandes remboursables – Demandes de redressements faites par le demandeur (nouveau)	240 jours	90 %	Non disponible	Non disponible	Non disponible	86 %	✓
	25. Demandes non remboursables - Demandes de redressements faites par le demandeur (nouveau)	365 jours	90 %	Non disponible	Non disponible	Non disponible	81 %	✗
	Demandes de crédits d'impôt – Production cinématographique et télévisuelle							
	26. Demandes remboursables (non vérifiées)	60 jours	100 %	84 %	73 %	✗	68 %	✗
	27. Demandes remboursables (vérifiées)	120 jours	100 %	77 %	75 %	✗	57 %	✗
Prestations	**28.** Traitement des demandes de PFCE	À la fin du deuxième mois suivant le mois de réception de la demande	98 %	90 %	98 %	✓	97 % (voir note)	✓

✓ Objectif atteint ou dépassé

✓ Objectif presque atteint (dans une proportion d'au moins 95 %)

✗ Objectif non atteint

Norme de service nouvelle

	Service	Norme de service	Objectif	Résultat pour 1999-2000	Résultat pour 2000-2001	2000-2001 par rapport à l'objectif	Résultat pour 2001-2002	2001-2002 par rapport à l'objectif
Douanes	**29.** Mainlevée contre documentation minimale (MDM) – EDI	45 minutes	100 %	86 %	84 %	✗	79 % (voir note)	✗
	30. MDM automatisée – EDI	5 minutes				Non disponible	Voir note	Non disponible
	31. MDM – sur papier	2 heures			95 %	Non disponible	100 % (voir note)	✓
	32. Système d'examen avant l'arrivée (SEA) – EDI	1 heure				Non disponible	85 % (voir note)	✗
	33. SEA – sur papier	2 heures			100 %	Non disponible	93 % (voir note)	✗
	34. Période d'attente pour les voyageurs aux postes frontaliers terrestres (formalités douanières à la guérite)	10 minutes du lun. au jeu.	100 %		97 %	✓	98 %	✓
		20 minutes du ven. au dim. et jours fériés	100 %		97 %	✓	98 % (voir note)	✓
	35. Période d'attente pour les voyageurs aux postes frontaliers terrestres (paiement des droits)	5 minutes du lun. au jeu. 10 minutes du ven. au dim. et jours fériés				Non disponible	Voir note	Non disponible
Appels	**36.** Lettre envoyée dans les 30 jours comme premier contact significatif pour les contestations, les différends et les appels		75 %				82 % (voir note)	✓

✓ Objectif atteint ou dépassé

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Notes explicatives :

Norme 1 : L'information s'appuie sur des données limitées provenant des cartes d'évaluation des services à la clientèle et n'est pas valide sur le plan statistique.

Norme 2 : L'information s'appuie sur une estimation.

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Norme 6 : L'information s'appuie sur le traitement de 705 fichiers d'essai en janvier et février 2002.

Norme 7 : L'information s'appuie sur un échantillon et n'est pas représentative sur le plan statistique.

Norme 8 : L'information s'appuie sur un petit échantillon et n'est pas valide sur le plan statistique.

Norme 13 : L'information s'appuie sur une estimation. La norme passe de 80 % à 100 % à compter de 2001-2002.

Norme 16 : L'information s'appuie sur le fichier de l'échantillonnage statistique T1.

Norme 17 : L'information s'appuie sur le fichier de l'échantillonnage statistique T1.

Norme 20 : Au cours de l'année, la norme est passée de 85 % en 25 jours à 75 % en 50 jours. La norme établie avant la mise en œuvre a été révisée à la suite d'un examen effectué après une année complète d'exploitation du nouveau système servant à traiter les déclarations T2.

Norme 21 : Le résultat s'appuie sur une estimation et un échantillonnage. Les données sont peu fiables.

Norme 22 : Les normes de service relatives à la RS&DE pour les demandes remboursables non vérifiées et vérifiées, qui étaient établies à 60 jours et 120 jours respectivement, ont été combinées en une seule norme pour les demandes remboursables, soit 120 jours.

Norme 23 : Les normes de service relatives à la RS&DE pour les demandes non remboursables non vérifiées et vérifiées, qui étaient établies à 120 jours et un an respectivement, ont été combinées en une seule norme pour les demandes non remboursables, soit 365 jours.

Norme 28 : L'information s'appuie sur un échantillonnage.

Norme 29 : Le pourcentage indiqué concerne les mainlevées traitées en 45 minutes au moyen de la plate-forme de la liste des travaux du SSMAEC.

Norme 30 : Le contrôle de la norme de traitement en cinq minutes des mainlevées automatisées est en cours d'élaboration.

Norme 31 : L'échantillon de la MDM comptait 6 419 mainlevées sur papier sur un total de 1 974 058. L'échantillonnage s'est étalé sur quatre jours en juin et en novembre 2001.

Norme 32 : Le pourcentage indiqué concerne les mainlevées traitées en 45 minutes au moyen de la plate-forme de la liste des travaux du SSMAEC. Les rapports sur les délais de traitement actuellement générés à partir du SSMAEC ne tiennent compte que du délai de traitement de la liste des travaux du SSMAEC. Comme la norme de service pour le SEA-EDI comprend le délai de transmission du client, les données correspondant à cette norme sont incomplètes pour l'instant.

Norme 33 : L'échantillon du SEA comptait 2 176 mainlevées sur papier sur un total de 1 231 403. L'échantillonnage s'est étalé sur quatre jours en juin et en novembre 2001.

Norme 34 : L'information est une estimation qui s'appuie sur des échantillons pris entre le 1er avril et le 1er septembre 2001. La collecte des données a été suspendue en raison des événements du 11 septembre 2001.

Norme 35 : L'étude des périodes d'attente pour le paiement des droits et des taxes n'a pas été jugée nécessaire en raison de l'importante diminution des menues perceptions au cours des dernières années.

Norme 36 : Cette norme exclut certaines contestations, comme celles qui visent les litiges relatifs à la parité salariale, celles qui sont résolues dans un délai de 30 jours, les oppositions non valides ainsi que les oppositions collectives portant sur des questions communes.

Nouvelles normes de service en 2002-2003

Nouvelles normes et objectifs connexes		
Services fiscaux	Cessation des régimes de pension agréés dans un délai de 12 mois	85 %
	Modification des régimes de pension agréés dans un délai de 270 jours	80 %
	Approbation des cotisations admissibles aux régimes de pension agréés dans un délai de 270 jours	80 %
	Enregistrement des régimes d'épargne-études dans un délai de 60 jours	85 %
Services des douanes	Premier volet du Système d'information automatisé des douanes (SIAD)	en cours d'élaboration
Programmes de prestations et autres services	Mettre à jour les comptes et répondre à la correspondance concernant les programmes de prestations avant la fin du deuxième mois suivant le mois de réception	en cours d'élaboration

Amélioration des normes de service actuelles en 2002-2003

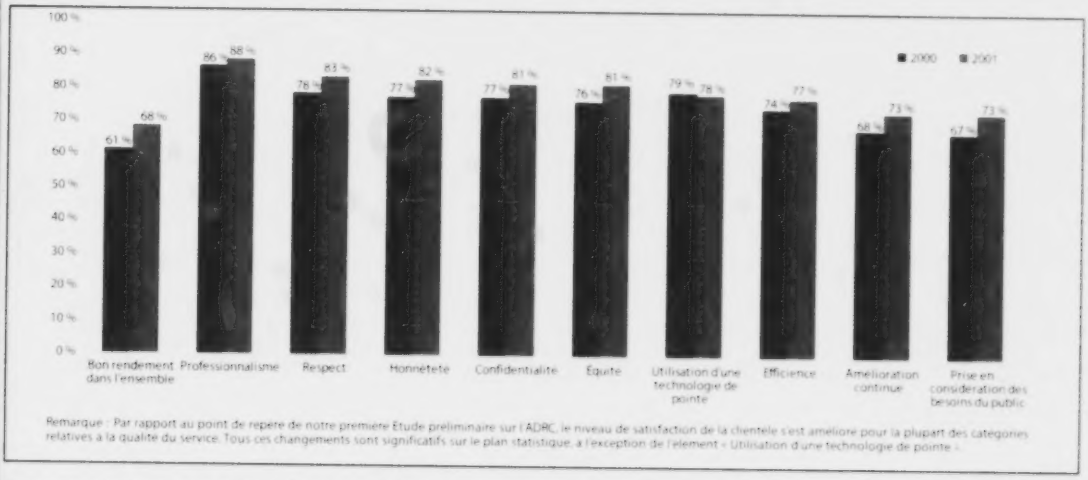
Amélioration des normes actuelles en 2002-2003	
Services fiscaux	Délai d'attente pour le service au comptoir – Élaboration d'une méthode uniforme de contrôle et d'établissement des rapports
	Programme de solution de problèmes – Élaboration d'une méthode uniforme de contrôle et d'établissement des rapports
	Traitement des demandes d'équité – Efforts en vue d'amélioration de la qualité des données sur le contrôle et le rendement.
	L'objectif pour l'examen complet des inscriptions des régimes de pension agréés dans un délai de 180 jours passera à 85 %.
	L'objectif pour l'agrément réputé des régimes de pension agréés dans un délai de 60 jours passera à 85 %.
	Traitement des déclarations T3 dans un délai de quatre mois – Amélioration de la prestation du service grâce à une automatisation accrue
Services des douanes	Contrôle accru pour faciliter les rapports sur les normes de service existantes
Programmes de prestations et autres services	Nouvel examen des normes existantes au fil de la restructuration des éléments du programme et de la mise en oeuvre par l'Agence d'une application en ligne davantage axée sur le libre-service
Appels	L'objectif d'envoyer une lettre dans les 30 jours comme premier contact significatif passera à 85 %.

Annexe C – Mesurer la satisfaction de la clientèle

Le Sondage annuel de l'ADRC 2001 suggère qu'au moins 68 % des Canadiens (comparativement à 61 % l'année dernière) croient que l'ADRC fait du bon travail dans l'ensemble (comme l'indique le tableau 6). Bien que cette augmentation puisse être attribuable au fait que les Canadiens ont tendance à davantage appuyer le gouvernement depuis les événements du 11 septembre, nous croyons tout de même qu'il s'agit d'une augmentation significative. Veuillez vous reporter au tableau 20 afin de voir la comparaison des résultats et des marges d'erreur du Sondage annuel pour les deux dernières années.

Comme l'indique le tableau 19 ci-après, nous avons obtenu des résultats satisfaisants pour neuf autres éléments du sondage :

Tableau 19 : Rendement de l'ADRC – Information provenant du Sondage annuel de l'ADRC 2001



Remarque : Par rapport au point de repère de notre première Étude préliminaire sur l'ADRC, le niveau de satisfaction de la clientèle s'est amélioré pour la plupart des catégories relatives à la qualité du service. Tous ces changements sont significatifs sur le plan statistique, à l'exception de l'élément « Utilisation d'une technologie de pointe ».

Au cours de l'exercice 2002-2003, nous élaborerons une stratégie en vue d'améliorer notre façon de contrôler la satisfaction de la clientèle et de préparer les rapports à cet égard dans tous nos secteurs d'activité. Nous allons également entreprendre l'étude d'autres instances afin d'élaborer des points de repère appropriés en matière de rendement pour chacun des indicateurs.

Les principaux éléments de la stratégie proposée comprennent une mesure plus rigoureuse et étendue de la satisfaction de la clientèle ainsi que des mesures et des rapports uniformes basés sur huit nouveaux indicateurs primaires de la satisfaction de la clientèle. Voici ces indicateurs :

- la rapidité d'exécution;
- l'exactitude;
- l'accessibilité;
- la clarté et la simplicité des messages;
- l'équité (traitement égal);
- la compétence;
- la courtoisie;
- le service dans les deux langues officielles.

Pour obtenir un aperçu équilibré, le sondage sera mené auprès des principaux groupes de clients définis dans le cadre des Orientations futures, l'une de nos initiatives de transformation des activités. Voici les groupes en question : douanes; particuliers et bénéficiaires de prestations; petites et moyennes entreprises; grandes entreprises; organismes de bienfaisance. Nous allons également sonder l'opinion des intervenants et de nos partenaires afin que les résultats soient plus exhaustifs. Le Rapport annuel 2002-2003 comprendra les résultats de ce nouveau sondage.

La mise en œuvre de notre programme de changement appuie notre engagement d'améliorer le service à la clientèle. Le rendement accru et les économies qui découleront de la mise en place des catalyseurs de changement vont nous permettre d'atteindre notre objectif ultime en matière de satisfaction de la clientèle : faire en sorte que la majorité des Canadiens croient que l'ADRC fait du bon travail dans l'ensemble.

Tableau 20 : Résultats et marges d'erreur du Sondage annuel

Résultats du Sondage annuel	Évaluation de cette année Résultats de 2001 et marge d'erreur*		Évaluation de l'année dernière Résultats de 2000 et marge d'erreur*		Les changements intervenus sont-ils significatifs sur le plan statistique?**	Pages de référence
L' ADRC effectue du bon ou du très bon travail dans l'ensemble.	68 %	± 1,74 %	61 %	± 1,86 %	Oui	1-17, 1-28, 1-42, 1-138
L'ADRC effectue du très bon travail dans l'ensemble.	12 %	± 1,86 %	9 %	± 1,09 %	Oui	1-17
L'ADRC effectue du bon ou du très bon travail dans le domaine de l'impôt.	74 %	± 1,68 %	71 %	± 1,77 %	Oui	1-39, 1-42
Les guides d'impôt et les documents sont simples et faciles à comprendre.	69 %	± 1,77 %	67 %	± 1,84 %	Non	1-44
Le personnel des Services fiscaux est bien informé et compétent.	85 %	± 3,63 %	80 %	± 4,17 %	Non	1-54
L'ADRC effectue du bon ou du très bon travail en ce qui a trait à la prestation fiscale pour enfants.	78 %	± 3,32 %	75 %	± 3,51 %	Non	1-64, 1-65
L'ADRC effectue du bon ou du très bon travail en ce qui a trait au crédit de la TPS/TVH.	75 %	± 2,75 %	73 %	± 2,88 %	Non	1-64, 1-65
L'ADRC effectue du bon ou du très bon travail en ce qui a trait aux douanes.	77 %	± 3,15 %	75 %	± 3,62 %	Non	1-78
Le personnel des douanes est bien informé et compétent.	90 %	± 2,36 %	88 %	± 2,72 %	Non	1-80
Au courant du droit de contester une cotisation établie par l'ADRC.	71 %	± 1,70 %	69 %	± 1,77 %	Non	1-88
L'ADRC agit de façon professionnelle dans ses rapports avec le public.	88 %	± 1,21 %	86 %	± 1,33 %	Oui	1-138
L'ADRC traite le public avec respect.	83 %	± 1,40 %	78 %	± 1,58 %	Oui	1-138
L'ADRC est honnête dans ses rapports avec le public.	82 %	± 1,44 %	77 %	± 1,61 %	Oui	1-138
L'information fournie à l'ADRC par les Canadiens est traitée confidentiellement.	81 %	± 1,47 %	77 %	± 1,61 %	Oui	1-138
L'ADRC agit de façon équitable dans ses rapports avec le public.	81 %	± 1,47 %	76 %	± 1,63 %	Oui	1-138
L'ADRC utilise une technologie de pointe pour offrir ses services au public.	78 %	± 1,55 %	79 %	± 1,56 %	Non	1-138
L'ADRC est efficiente.	77 %	± 1,57 %	74 %	± 1,68 %	Oui	1-138
L'ADRC améliore continuellement les services qu'elle offre au public.	73 %	± 1,66 %	68 %	± 1,78 %	Oui	1-138
L'ADRC se préoccupe des besoins du public.	73 %	± 1,66 %	67 %	± 1,80 %	Oui	1-138

*La marge d'erreur est exacte 19 fois sur 20.

**L'importance des changements intervenus est mesurée au moyen d'un niveau de signification de cinq pour cent.

Annexe D – Contrôles dans notre approche de la gestion du continuum de l'observation

Tout au long du continuum de l'observation, l'ADRC a mis en place un ensemble de contrôles rigoureux. Ces contrôles essentiels permettent à l'ADRC de concentrer ses activités d'exécution exigeantes en ressources sur les secteurs qui présentent le risque le plus élevé et de réduire au minimum le fardeau de l'observation pour les particuliers et les entreprises. Ils favorisent la déclaration exacte des données fiscales et commerciales, réduisent les problèmes liés aux versements insuffisants d'impôts de taxes, ou de droits et facilitent la détection précoce des erreurs de déclaration. Comme l'illustre le tableau suivant, les contrôles vont bien au-delà des activités de vérification. Ces mesures exhaustives englobent des contrôles de prévention et de détection, qui vont des retenues à la source, du rapprochement des feuillets de renseignements et de la collecte de renseignements aux vérifications, aux examens et même aux poursuites.

Tableau 21 : Des contrôles rigoureux appuient les régimes fiscal et douanier

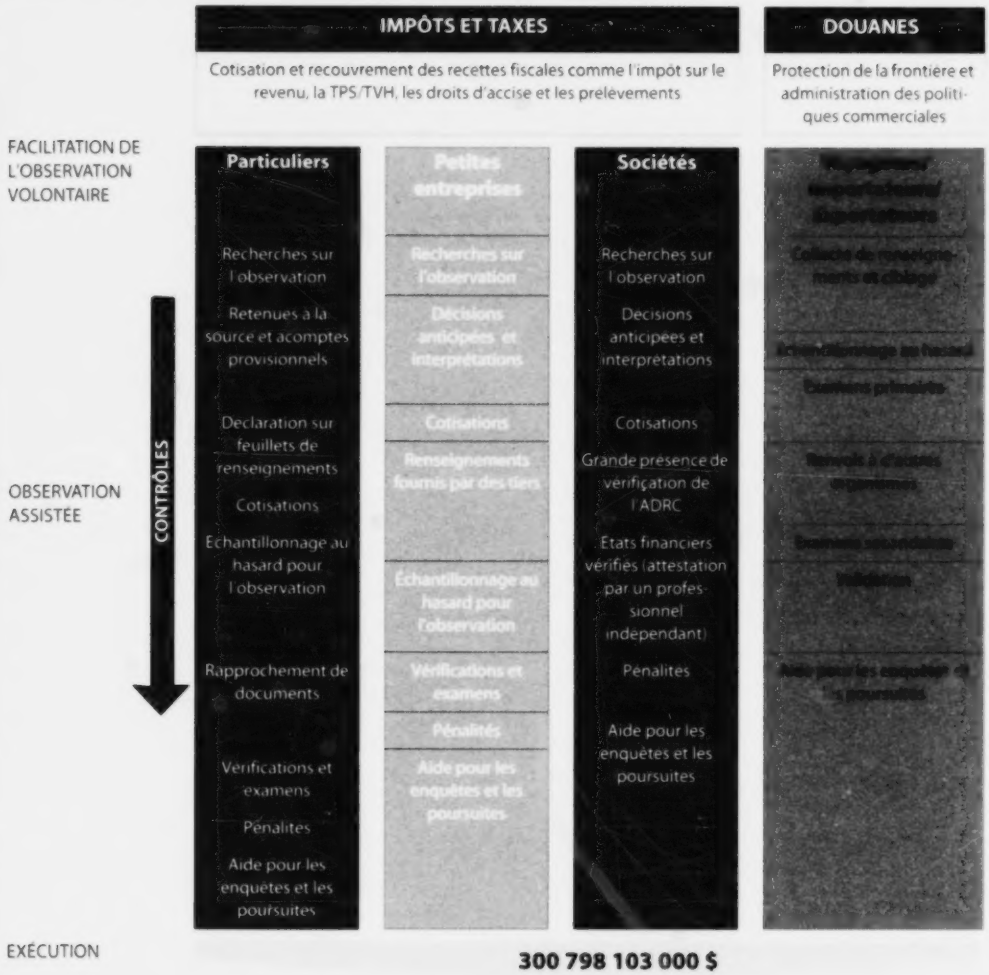
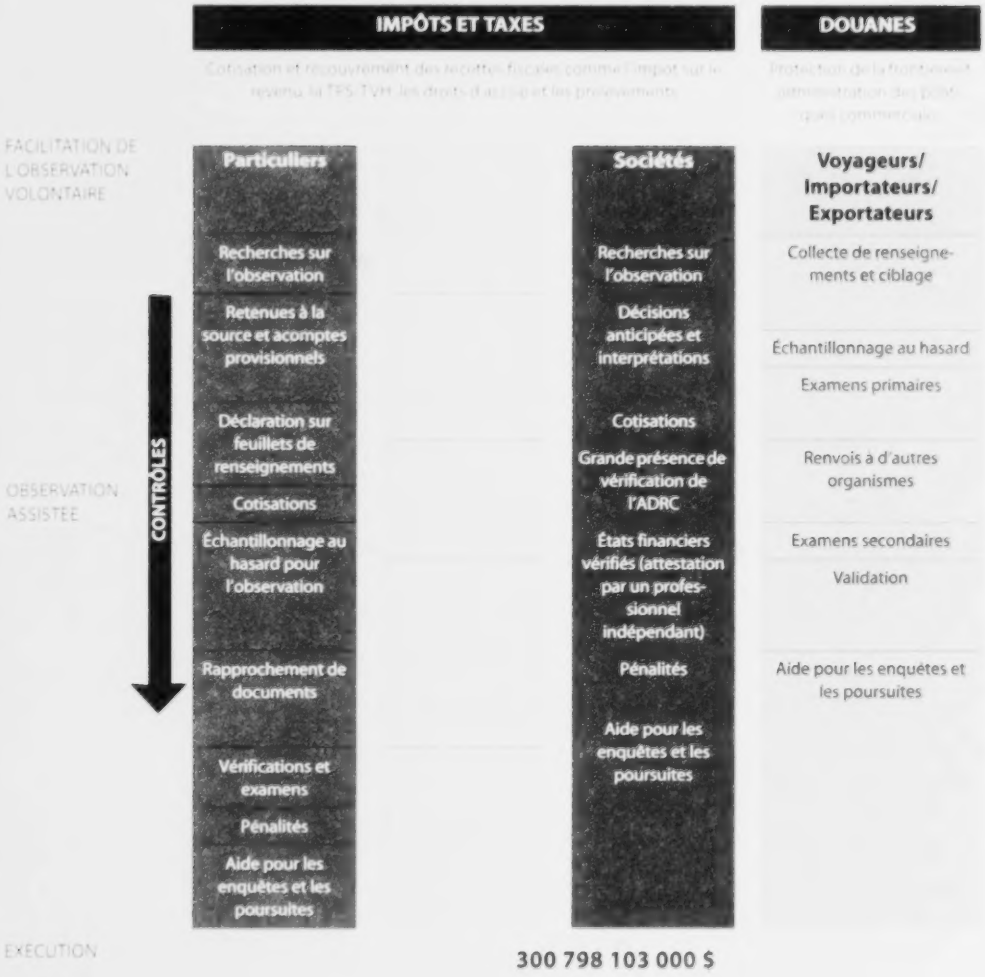


Tableau 20 : Résultats et marges d'erreur du Sondage annuel

Résultats du Sondage annuel	Évaluation de cette année Résultats de 2001 et marge d'erreur*		Évaluation de l'année dernière Résultats de 2000 et marge d'erreur*		Les changements intervenus sont-ils significatifs sur le plan statistique?**	Pages de référence
L'ADRC effectue du bon ou du très bon travail dans l'ensemble	68 %	± 1.74	61 %	± 1.80	Oui	1.17, 1.28, 1.42, 1.116
L'ADRC effectue du très bon travail dans l'ensemble	12 %	± 1.06	9 %	± 1.09	Oui	1.17
L'ADRC effectue du bon ou du très bon travail dans le dossier de l'impôt	74 %	± 1.68	71 %	± 1.77	Oui	1.39, 1.42
Les guides et imprimés sont simples et faciles à comprendre	69 %	± 1.77	67 %	± 1.84	Non	1.44
Le personnel des services fiscaux est bien informé et compétent	85 %	± 1.63	80 %	± 1.77	Non	1.54
L'ADRC effectue du bon ou du très bon travail en ce qui a trait à la prestation fiscale pour enfants	78 %	± 1.82	75 %	± 1.91	Non	1.64, 1.65
L'ADRC effectue du bon ou du très bon travail en ce qui a trait au crédit de la TPS/TVH	75 %	± 2.45	73 %	± 2.64	Non	1.64, 1.65
L'ADRC effectue du bon ou du très bon travail en ce qui a trait aux douanes	77 %	± 3.13	75 %	± 3.62	Non	1.76
Le personnel des douanes est bien informé et compétent	90 %	± 2.36	88 %	± 2.72	Non	1.80
Au courant du droit de contester une cotisation établie par l'ADRC	71 %	± 1.70	69 %	± 1.77	Non	1.88
L'ADRC agit de façon professionnelle dans ses rapports avec le public	88 %	± 1.21	86 %	± 1.33	Oui	1.138
L'ADRC traite le public avec respect	83 %	± 1.40	78 %	± 1.64	Oui	1.138
L'ADRC est honnête dans ses rapports avec le public	82 %	± 1.44	77 %	± 1.61	Oui	1.138
L'information fournie à l'ADRC par les Canadiens est traitée confidentiellement	81 %	± 1.47	77 %	± 1.61	Oui	1.138
L'ADRC agit de façon équitable dans ses rapports avec le public	81 %	± 1.47	78 %	± 1.63	Oui	1.138
L'ADRC utilise une technologie de pointe pour offrir ses services au public	78 %	± 1.53	79 %	± 1.56	Non	1.138
L'ADRC est efficiente	77 %	± 1.57	74 %	± 1.68	Oui	1.138
L'ADRC améliore continuellement les services qu'elle offre au public	73 %	± 1.66	68 %	± 1.78	Oui	1.138
L'ADRC se préoccupe des besoins du public	73 %	± 1.66	67 %	± 1.80	Oui	1.138

Annexe D – Contrôles dans notre approche de la gestion du continuum de l'observation

Tableau 21 : Des contrôles rigoureux appuient les régimes fiscal et douanier



Comprendre l'inobservation

Même si le taux d'observation est élevé dans l'ensemble, comme toute autre administration fiscale ou douanière, nous savons qu'il y aura toujour un certain degré d'inobservation. Le tableau 22 indique les éléments de l'inobservation et les facteurs qui y contribuent en ce qui concerne les ob gations fiscales. La nature et l'origine de l'inobservation dans le secteur d'activité des douanes sont largement comparables.

Tableau 22 : Comprendre l'inobservation fiscale

Éléments de l'inobservation fiscale		Facteurs qui contribuent à l'inobservation fiscale
Non-déclaration	Impôts et taxes dus par les particuliers et les entreprises qui ont omis de produire une déclaration	**NON INTENTIONNELS** Contribuables qui sont déroutés par la complexité des règles fiscales et qui commettent des erreurs de déclaration non intentionnelles **INTENTIONNELS** Contribuables qui choisissent volontairement de sous-estimer leur dette fiscale ou de demander des crédits ou des remboursements en trop en pariant qu'ils ne se feront pas prendre Contribuables qui choisissent de tirer parti de dispositions ambiguës des lois fiscales, qui, si elles étaient contestées, ne seraient pas maintenues Contribuables qui souhaiteraient payer en entier leur dette fiscale, mais qui font face à des contraintes financières qui les en empêchent
Sous-déclaration	Impôts et taxes sous-évalués dans les déclarations produites par les particuliers et les entreprises	
Non-versement	Impôts et taxes déclarés par les particuliers et les entreprises mais non versés	

Annexe E – Glossaire

Admissible	Se dit d'une personne qui remplit les exigences fixées par la loi pour la réception d'une prestation.
Année d'imposition	L'année pour laquelle les revenus sont déclarés. Pour la plupart des gens, il s'agit de l'année civile précédant l'année de production.
Annulation	Décision d'annuler une pénalité ou des intérêts qui ont déjà été imposés.
Assiette fiscale (protection de l')	L'assiette fiscale constitue, pour le gouvernement, la source de l'essentiel de ses recettes. Elle représente le large éventail de biens, de services et de revenus qui sont assujettis à l'impôt ou à des taxes. On entend par protection de l'assiette fiscale l'ensemble des activités qu'entreprend une administration fiscale en vue de réduire au minimum les pertes réelles ou éventuelles, notamment au moyen d'examens, de vérifications et d'enquêtes.
Avoir droit	Remplir les conditions donnant droit à un paiement particulier pour une période déterminée.
But	Énoncé général des résultats devant être atteints au cours d'une période déterminée. Ce terme correspond à peu près à l'expression « résultats stratégiques ».
Comptabilité de caisse modifiée	Les comptes à payer à la fin de l'année sont comptabilisés dans les dépenses de l'année en question.
Différends	Terme général désignant les différends, les oppositions et les appels présentés au ministre.
Dispositions d'équité	Mesures législatives adoptées au début des années 1990 pour accorder un allégement (p. ex. renonciation aux intérêts et pénalités) aux clients dans certaines circonstances indépendantes de leur volonté (p. ex. difficultés financières).
Droit à prestation	Montant dû à une personne qui y a droit pour une période déterminée.
Efficacité	Mesure dans laquelle une organisation ou un programme obtient les résultats prévus.
Efficience	Mesure dans laquelle une organisation ou un programme produit les extrants prévus par rapport aux ressources dépensées.
Environnement opérationnel	Se dit généralement des conditions, tendances et faits nouveaux qui prévalent dans l'environnement extérieur et qui ont de l'importance pour les opérations ou les orientations de l'organisation. L'environnement opérationnel est souvent subdivisé en ses aspects économiques, technologiques, politiques et sociaux.
Exécution	Nous avons des ressources d'exécution pour prendre, s'il y a lieu, les mesures correctives nécessaires afin de régler les cas d'inobservation volontaire ou involontaire. Nous menons des enquêtes pour garantir le paiement de l'impôt sur le revenu, de la TPS et des droits de douane. Au niveau international, nous entreprenons diverses activités d'exécution pour combattre l'inobservation et veiller à l'application des conventions fiscales dont le Canada est signataire.
Extrants	Les activités, produits ou services qui découlent de l'exécution d'un programme ou d'une initiative. À ne pas confondre avec les résultats, qui sont considérés comme les effets ou les conséquences d'extrants. Par exemple, une vérification peut générer des recettes fiscales supplémentaires, qui sont des extrants, et avoir pour résultat une amélioration de l'observation chez les contribuables.

Facilitation

Aide fournie aux clients pour qu'ils puissent comprendre leurs droits et leurs obligations, et pour faciliter l'observation volontaire de la législation fiscale et douanière. Nous offrons une vaste gamme de services axés sur la clientèle tels que le service au comptoir, les formulaires et publications, l'aide fournie au téléphone et par voie électronique, les décisions et interprétations ainsi que les séminaires d'information.

Facteurs liés au rendement

Facteurs ou événements externes et internes qui ont une incidence importante sur la capacité de l'ADRC de respecter ses critères de réussite.

Fiche d'évaluation équilibrée

Système de gestion stratégique fondé sur des mesures, créé par Robert Kaplan et David Norton, qui aide les organisations à assurer une saine harmonisation des activités opérationnelles et des buts stratégiques et qui fournit un outil de gestion permettant de mesurer, de contrôler et de gérer le rendement.

Gestion des installations

La gestion quotidienne du portefeuille immobilier de l'Agence.

Gestion du risque

Façon de procéder systématique visant à établir la meilleure marche à suivre en cas d'incertitude. Il s'agit notamment de déterminer, d'évaluer et de comprendre les questions liées au risque, de prendre des mesures pour les régler et de communiquer de l'information à leur sujet.

Impôt calculé sur le revenu (ICSR)

Selon l'ancien système de « l'impôt sur l'impôt », l'impôt provincial ou territorial sur le revenu des particuliers était calculé en tant que pourcentage du montant de l'impôt fédéral de base (sauf pour le Québec, qui gère son propre impôt sur le revenu). Maintenant, selon l'ICSR, les provinces peuvent déterminer leurs propres taux d'impôt, qui s'appliquent directement au revenu imposable des contribuables. De plus, elles peuvent ajouter des suppléments aux crédits d'impôt non remboursables existants, comme le montant personnel de base ou le montant pour époux ou conjoint de fait, et créer de nouveaux crédits d'impôt non remboursables.

Incidence fiscale

L'incidence fiscale totale tient compte de l'impôt fédéral et de l'impôt des provinces (provinces participantes seulement), des remboursements d'impôt fédéral compensés ou réduits, des intérêts et des pénalités ainsi que de la valeur actualisée des impôts futurs anticipés.

Indicateur

Les indicateurs sont des descripteurs quantitatifs et qualitatifs détaillés des résultats. Ils indiquent ce que fait l'organisation. Souvent, il existe de nombreux indicateurs pour une même mesure du rendement. Les indicateurs se rapportent directement à la mesure du rendement, et indirectement à l'objectif et au résultat. Les indicateurs sont souvent exprimés comme étant le « nombre de... ».

Mesure du rendement

Une mesure du rendement indique à quel degré l'organisation réussit à atteindre ses buts et ses objectifs. Les mesures les plus courantes comprennent : les mesures de l'efficacité, soit la capacité de l'organisation à obtenir des résultats (faire les bonnes choses); les mesures de l'efficience, soit le rapport recommandé entre les extrants et les intrants (bien faire les choses); le service à la clientèle, soit le degré auquel les besoins et les attentes des bénéficiaires d'un service sont comblés par le niveau et la qualité du service reçu; et la rapidité d'exécution, soit le degré auquel le travail est fait à temps.

Mission

L'énoncé de mission d'une organisation justifie son existence sur les plans politique et socio-économique. Il peut être très bref et doit correspondre à l'identité de l'organisation, à sa raison d'être, aux rapports qu'elle souhaite entretenir avec les principaux intervenants, à sa philosophie, à ses valeurs fondamentales et à ses normes déontologiques.

Normes de service

Engagements publics quant au service auquel un client ou un intervenant peut normalement s'attendre, y compris des éléments comme la description des services à offrir, les principes et engagements en matière de service ainsi que les objectifs de prestation et les mécanismes de plainte et de recours.

Observation assistée — De l'aide est fournie aux clients, sur demande, pour qu'ils puissent s'acquitter de toutes leurs obligations et recevoir les prestations auxquelles ils ont droit en vertu de la législation fiscale et douanière. Nos activités en matière d'observation assistée comprennent la communication de l'information, les programmes d'examen et de validation ainsi que les examens et les vérifications qui touchent les politiques, les procédures et les règlements fiscaux et douaniers.

Observation en matière de versement — Paiement volontaire et à temps de toutes les taxes et de tous les impôts qui ont été déclarés.

Plan d'entreprise — Dans les limites des dépenses approuvées, le Plan d'entreprise expose : les grands défis, objectifs et orientations de l'organisation pour la période de planification (c'est-à-dire l'année du Budget principal des dépenses, plus deux exercices au minimum); les stratégies prévues pour atteindre ces objectifs; et les mesures du rendement à utiliser pour évaluer les progrès et atteindre les objectifs de rendement.

Processus de règlement des différends — Les clients qui croient avoir été traités de façon inéquitable peuvent contester une décision. Le secteur d'activité des Appels examine le différend, discute de la question avec le client et informe ce dernier de sa décision. Les clients non satisfaits des résultats de l'examen peuvent en appeler de la décision devant les tribunaux ou, dans le cas des questions d'administration des politiques commerciales, devant le Tribunal canadien du commerce extérieur (TCCE).

Programme des divulgations volontaires — Ce programme donne aux clients l'occasion de corriger des erreurs et omissions passées et de déclarer à l'ADRC leurs obligations au titre de l'impôt, des taxes et des droits sans être pénalisés.

Radiation — Les taxes et les impôts irrécouvrables sont radiés du portefeuille des comptes clients après que l'ADRC a pris toutes les mesures raisonnables pour les percevoir et qu'elle a épuisé tous les moyens possibles de les recouvrer.

Rapport sur le rendement — Processus de communication de l'information sur le rendement fondée sur des faits. Les rapports sur le rendement appuient le processus décisionnel, permettent de respecter les obligations de rendre compte et servent de fondement à la participation des citoyens et au dialogue sur le rendement avec les membres du Parlement.

Recettes à valoir sur le crédit — Ces recettes comprennent des montants qui peuvent être récupérés par l'intermédiaire de Développement des ressources humaines Canada du compte du Régime de pensions du Canada pour l'application de la partie I du *Régime de pensions du Canada* et du compte de l'assurance-emploi pour l'application des parties IV et VII de la *Loi sur l'assurance-emploi*.

Régie — Ce terme général désig[illegible]s institutions et les processus au moyen desquels la population est régie. C'est l'exercice du pouvoir, du contrôle, de la gestion et de l'autorité de l'État. Plus précisément, la notion renvoie aux activités des assemblées législatives, des cabinets et des fonctions publiques du Canada et à leurs interactions avec la population, y compris le style et la matière des consultations, la gestion de la fonction publique et la capacité du secteur privé de participer efficacement à l'élaboration et à l'application des politiques gouvernementales.

Renonciation — Décision de ne pas imposer les pénalités ou les intérêts applicables, à la demande d'un client ou à l'initiative de l'ADRC.

Rendement — Mesure dans laquelle une organisation, un programme, etc. atteint ses résultats prévus par rapport aux résultats attendus. Dans le cas d'une gestion fondée sur les résultats, on mesure, évalue, présente et utilise le rendement en tant que fondement du processus décisionnel de la gestion.

Résultats attendus — Énoncés, en termes clairs et concrets, des résultats à atteindre au cours de la période de planification et d'établissement des rapports internes et des rapports au Parlement (de 1 à 3 ans), en fonction desquels on évalue les résultats réels.

Résultats intermédiaires

Conséquences externes qui contribuent à l'atteinte des résultats stratégiques. Considérés de façon collective ou individuelle, les résultats intermédiaires servent à évaluer nos réussites en ce qui concerne l'atteinte des résultats stratégiques. L'ADRC a défini sept résultats intermédiaires :

- Les Canadiens paient leur juste part d'impôts et de taxes et l'assiette fiscale est protégée
- Les Canadiens reçoivent tous les bénéfices auxquels ils ont droit
- La santé et la sécurité des Canadiens et les intérêts des entreprises sont protégés, et la croissance économique est accrue grâce à une saine gestion responsable de la frontière et des politiques commerciales
- Les Canadiens obtiennent un examen impartial et rapide des décisions contestées grâce à notre système de recours
- Les provinces et les territoires ainsi que d'autres ministères considèrent l'ADRC comme un important fournisseur de services
- Le rendement de nos services et opérations est maximisé grâce à des méthodes de gestion modernes et innovatrices

Résultats stratégiques

Il s'agit des avantages à long terme que les Canadiens retirent du travail de l'ADRC. Ces résultats, qui découlent tout naturellement de la vision et des efforts de l'organisation, décrivent les activités fondamentales qui font partie de son mandat. Dans la plupart des cas, de nombreux partenaires doivent conjuguer leurs ressources et leurs efforts sur une longue période de temps pour atteindre ces résultats.

L'ADRC a défini deux résultats stratégiques :

- que les Canadiens observent les lois et les règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières;
- que l'ADRC soit considérée comme une organisation à la fine pointe de la technologie.

Risque

Incertitude qui entoure des événements ou des résultats futurs. C'est l'expression de la probabilité et de l'incidence éventuelle d'un événement susceptible d'influencer l'atteinte des objectifs de l'organisation.

Valeurs

Principes fondateurs de la culture d'entreprise d'une organisation, qui reflètent son identité distincte. Ces valeurs peuvent faire intervenir le genre de produits ou services à fournir, le genre d'organisation qu'on désire ou une philosophie de gestion. On peut citer comme exemples de valeurs le professionnalisme, le respect, la collaboration, l'intégrité, la créativité et la fiabilité.

Vision

Aperçu précisant quelle doit être l'image de l'organisation et comment celle-ci doit se comporter dans le cadre de sa mission. Un énoncé de vision met en relief l'objet de l'organisation, ses comportements, ses critères de rendement, ses règles en matière décisionnelle et ses normes. D'autres caractéristiques d'une vision comprennent : une orientation plutôt axée vers l'avenir; la poursuite de grands idéaux et l'ambition de relever des défis; et l'expression du caractère unique et des compétences particulières de l'organisation.

États financiers de l'ADRC
Rapport annuel au Parlement 2001-2002

Pour vous servir encore mieux !
More Ways to Serve You!

Agence des douanes et du revenu du Canada
Canada Customs and Revenue Agency

Canada

Rendons compte, notre rapport annuel sur le rendement présenté au Parlement, porte sur deux thèmes clés : les réalisations de l'Agence des douanes et du revenu du Canada (ADRC) depuis sa transformation en agence et, dans le cas du présent rapport, pendant sa deuxième année en tant qu'agence, ainsi que la capacité de son personnel à réaliser la promesse du statut d'agence. Dans ces deux thèmes, le même fil conducteur ressort : le travail d'équipe est essentiel tant à nos réussites jusqu'à présent qu'à l'atteinte des objectifs stratégiques fixés dans nos plans d'entreprise. Comme élément sous-jacent à ce thème, on trouve l'engagement ferme de constituer une organisation branchée et apprenante, où nous pouvons travailler ensemble en vue de réfléchir à nos expériences (qu'il s'agisse de réussites ou d'échecs) ainsi que sur les idées, connaissances et aperçus nouveaux qui nous permettront d'améliorer continuellement notre rendement.

Cette année, ***Rendons compte*** se divise en deux volumes. Le *Rapport sur le rendement de l'ADRC* donne un aperçu, à l'échelle de l'Agence, des résultats liés à l'exécution de nos programmes et renferme des résumés de notre rendement dans chacun de nos cinq secteurs d'activité par rapport aux objectifs fixés dans le *Plan d'entreprise 2001-2002 à 2003-2004*. (On peut trouver en ligne un examen plus détaillé de notre rendement par secteur d'activité en consultant le site www.adrc.gc.ca/rapportannuel.) Le deuxième volume, *États financiers de l'ADRC*, présente les données financières liées à notre exploitation et à nos responsabilités en 2001-2002. Il comprend également des renseignements financiers supplémentaires destinés à répondre aux exigences touchant les rapports sur le rendement à l'échelle de l'administration fédérale.

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Aperçu

Les états financiers concernant les activités de l'Agence des douanes et du revenu du Canada (ADRC) présentent l'information financière conformément aux principes comptables du gouvernement du Canada. L'*État des résultats – Activités de l'Agence* comporte certains rajustements de comptabilité d'exercice, notamment pour les services rendus par d'autres ministères. Les opinions de la vérificatrice générale du Canada concernant ces états financiers se trouvent dans le présent rapport. En plus des états financiers vérifiés, ce document comporte des rapports de gestion sur les opérations de l'Agence et les activités qu'elle administre.

Nous avons ajouté, dans les états financiers de cette année, une nouvelle section où figurent des renseignements financiers supplémentaires non vérifiés qui se rapportent au rendement de la gestion des ressources de l'Agence, en vue de rendre compte au Parlement de l'utilisation de ses crédits en 2001-2002. Le financement de l'ADRC est assuré par le Parlement au moyen de crédits annuels. L'ADRC rend compte de ses dépenses et de son rendement au Parlement dans le *Rapport sur le rendement de l'ADRC*, en même temps qu'elle fournit des renseignements détaillés sur la gestion des crédits parlementaires selon la méthode de la comptabilité de caisse modifiée qui est une méthode comptable différente de celle qui est utilisée pour les états financiers. Cette méthode de comptabilité, fondée sur les crédits, ne comprend pas, par exemple, certains rajustements de comptabilité d'exercice pour les services rendus par d'autres ministères, qui font partie de l'état des résultats vérifié. Un rapprochement des dépenses indiquées dans le *Rapport sur le rendement de l'ADRC* et de celles figurant dans l'*État des résultats – Activités de l'Agence* se trouve à la page 2-64. Les opinions de la vérificatrice générale sur les états financiers ne s'appliquent pas à cette information financière supplémentaire.

L'ADRC maintient des systèmes et des pratiques de contrôle des finances et de la gestion qui procurent une assurance raisonnable du caractère juste et franc des renseignements présentés pour rendre compte du rendement de l'Agence par rapport aux objectifs visés. Afin de garantir un haut niveau d'assurance, la Vérification interne effectue des examens indépendants de divers aspects des renseignements donnés sur le rendement de l'Agence. En outre, le Comité de la vérification du Conseil de direction, qui supervise les responsabilités de la direction en ce qui a trait au maintien d'un contrôle interne et de systèmes adéquats de rapports financiers et de rapports sur le rendement, rencontre périodiquement les vérificateurs internes et externes. Ce comité recommande le *Rapport annuel* au Conseil de direction, pour approbation ultérieure par le ministre.

États *financiers vérifiés*

ÉNONCÉ DE RESPONSABILITÉ DE LA DIRECTION

Nous avons préparé les états des résultats ci-joints de l'Agence des douanes et du revenu du Canada conformément aux principes comptables compatibles avec ceux qui régissent la préparation des états financiers du gouvernement du Canada. Les principales conventions comptables sont énoncées à la note 2 de chaque état financier.

La responsabilité de l'intégrité et de l'objectivité des données présentées dans les états financiers incombe à la direction de l'Agence. Dans un souci d'objectivité et d'impartialité, les états financiers sont approuvés par le Comité de vérification de l'Agence au nom du Conseil de direction. Le Comité de vérification tient des réunions régulières avec la direction, les vérificateurs internes et la vérificatrice générale du Canada. Les vérificateurs ont libre accès au Comité de vérification.

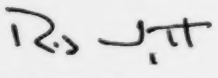
Certains renseignements présentés dans les états des résultats, comme les comptes de régularisation et les services fournis sans frais par d'autres ministères, sont fondés sur les meilleures estimations et le jugement de la direction, compte tenu de l'importance relative des postes en question. Par rapport à ses obligations au chapitre de la comptabilité et de la présentation de rapports, la direction tient des comptes pour l'enregistrement des opérations financières de l'Agence. Les renseignements financiers contenus dans les *Comptes publics du Canada* concordent avec les états des résultats ci-joints.

L'Agence exploite des systèmes de gestion financière et de contrôle interne en tenant dûment compte des coûts, des avantages et des risques. Ces systèmes sont conçus pour donner une assurance raisonnable que les opérations sont autorisées comme il se doit par le Parlement, qu'elles sont exécutées en conformité avec les règlements, et qu'elles sont enregistrées de manière à rendre compte de l'utilisation des fonds publics et à assurer la protection des actifs du gouvernement. Les systèmes de gestion financière et de contrôle interne sont supportés par des programmes de vérification interne. L'Agence tente également de veiller à l'objectivité et à l'intégrité des données de ses états financiers par la sélection, la formation et le perfectionnement d'employés qualifiés, par des dispositions assurant une répartition appropriée des responsabilités, et par des programmes de communication qui font connaître les règlements, les politiques, les normes et les responsabilités de gestion au sein de l'organisation.

La vérificatrice générale du Canada effectue des vérifications indépendantes et exprime des opinions sur les états financiers ci-joints.

Approuvé par :

Le commissaire,



Rob Wright

L'administrateur supérieur des affaires financières et sous-commissaire, Finances et administration,

Stephen Rigby

Ottawa, Ontario
le 16 septembre 2002

ÉTAT DES RÉSULTATS – *ACTIVITÉS DE L'AGENCE*

AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

RAPPORT DU VÉRIFICATEUR

Au Conseil de direction de l'Agence des douanes et du revenu du Canada et à la ministre du Revenu national

J'ai vérifié l'état des résultats (activités de l'Agence) de l'Agence des douanes et du revenu du Canada de l'exercice terminé le 31 mars 2002. La responsabilité de cet état financier incombe à la direction de l'Agence. Ma responsabilité consiste à exprimer une opinion sur cet état financier en me fondant sur ma vérification.

Ma vérification a été effectuée conformément aux normes de vérification généralement reconnues du Canada. Ces normes exigent que la vérification soit planifiée et exécutée de manière à fournir l'assurance raisonnable que l'état financier est exempt d'inexactitudes importantes. La vérification comprend le contrôle par sondages des éléments probants à l'appui des montants et des autres éléments d'information fournis dans l'état financier. Elle comprend également l'évaluation des principes comptables suivis et des estimations importantes faites par la direction, ainsi qu'une appréciation de la présentation d'ensemble de l'état financier.

À mon avis, cet état financier donne, à tous les égards importants, une image fidèle des résultats des activités de l'Agence pour l'exercice terminé le 31 mars 2002 selon les conventions comptables énoncées à la note 2 à l'état financier.

La vérificatrice générale du Canada

Sheila Fraser

Sheila Fraser, FCA

Ottawa, Canada
le 12 juillet 2002

État des résultats – Activités de l'Agence

pour l'exercice terminé le 31 mars
(en milliers de dollars)

	2002	2001
DÉPENSES DE FONCTIONNEMENT ET D'ADMINISTRATION		
Services		
Personnel		
Salaires	2 038 584	1 817 854
Autres avantages et indemnités	835 254	773 366
	2 873 838	2 591 220
Locaux	222 495	214 326
Services professionnels et spéciaux	202 846	163 792
Transport et communications	183 538	173 858
Paiements de transfert à la province de Québec (administration commune de la TPS)	108 126	118 953
Achat de services de réparation et d'entretien	82 104	77 467
Autres services	41 164	44 507
Locations	12 032	11 414
Information	6 473	4 948
Services publics	568	598
	3 733 184	3 401 083
Biens		
Matériel	112 465	95 139
Fournitures et approvisionnements	61 583	62 940
Terrains, bâtiments et ouvrages	21 546	7 310
	195 594	165 389
Autres dépenses		
Subventions et autres	2 466	2 518
Total des dépenses de fonctionnement et d'administration	3 931 244	3 568 990
RECETTES NON FISCALES (note 4)	208 971	213 249
RÉSULTATS D'EXPLOITATION NETS	**3 722 273**	**3 355 741**

Passif éventuel (note 10) et engagements (note 12)
Les notes complémentaires ci-jointes font partie intégrante de l'état.

Approuvé par :

Le commissaire,

Rob Wright

Le président du Conseil de direction,

Michael L. Turcotte

Notes complémentaires à l'état des résultats – Activités de l'Agence

1. Autorisation et objectif

L'Agence des douanes et du revenu du Canada (appelée ici « l'Agence ») a été créée le 1er novembre 1999 en vertu de la *Loi sur l'Agence des douanes et du revenu du Canada* pour soutenir l'évolution de l'administration fiscale et des services douaniers au Canada.

L'Agence est un établissement public figurant à l'annexe II de la *Loi sur la gestion des finances publiques* et elle rend compte au Parlement par l'entremise du ministre du Revenu national. Les dépenses de l'Agence sont financées à même les crédits parlementaires du gouvernement du Canada.

La mission de l'Agence est de fournir appui, conseils et services, notamment :

a) fournir l'appui nécessaire à l'application et au contrôle d'application de la législation fiscale et douanière;

b) mettre en oeuvre toute entente conclue entre elle ou le gouvernement fédéral et le gouvernement d'une province ou un organisme public remplissant des fonctions gouvernementales au Canada et portant sur l'exercice d'une activité, l'administration d'une taxe ou d'un impôt ou l'application d'un programme;

c) mettre en oeuvre toute entente ou tout accord conclu entre elle et un ministère ou organisme fédéral portant sur l'exercice d'une activité ou l'application d'un programme;

d) mettre en oeuvre toute entente conclue entre le gouvernement fédéral et des gouvernements autochtones portant sur l'administration d'une taxe ou d'un impôt.

Dans l'exécution de sa mission, l'Agence :

- perçoit des recettes et administre des lois fiscales pour le compte du gouvernement fédéral, de certaines provinces et territoires et d'autres instances, y compris les Premières nations;
- offre des services douaniers et applique les lois régissant le commerce et les déplacements internationaux;
- exécute certains programmes de prestations sociales et de soutien financier prévus par le régime fiscal au bénéfice de la population canadienne.

Aux fins des rapports financiers, les activités de l'Agence ont été séparées en deux états des résultats : les activités de l'Agence et les activités administrées. L'état des résultats – Activités de l'Agence comprend les produits et les charges de fonctionnement contrôlées par l'Agence et qui servent à la gestion de l'organisation. L'état des résultats – Activités administrées a été séparé en deux parties : recettes administrées et dépenses administrées. Il comprend les produits et les charges contrôlés par des tiers, tels le gouvernement fédéral, une province, un territoire ou tout autre groupe ou organisation, mais qui sont administrés par l'Agence en leur nom. Le but de la séparation des activités de l'Agence et des activités administrées est de faciliter, entre autres choses, l'évaluation du rendement de l'Agence dans l'exécution de sa mission.

L'Agence administre, pour le compte d'autres entités, les impôts et les taxes de vente, les contributions au Régime de pensions du Canada (RPC), les cotisations de l'assurance-emploi (AE) et les montants perçus pour d'autres groupes ou organisations. L'Agence est chargée de l'application et de l'exécution des lois suivantes et d'autres lois en vertu desquelles le ministre du Revenu national joue un rôle autorisé : la *Loi sur l'Agence des douanes et du revenu du Canada*, la *Loi sur les allocations spéciales pour enfants*, la *Loi sur les douanes*, le *Tarif des douanes*, la *Loi sur l'accise*, la *Loi sur la taxe d'accise* (y compris la taxe sur les produits et services (TPS) la taxe de vente harmonisée (TVH)), la *Loi de l'impôt sur le revenu* et autres.

Le ministre du Revenu national est responsable de l'Agence et demeure comptable au Parlement de l'administration et de l'exécution par l'Agence des diverses lois fiscales et douanières.

2. Principales conventions comptables

Aux termes de l'alinéa 88 (2) a) de la *Loi sur l'Agence des douanes et du revenu du Canada*, l'état des résultats – Activités de l'Agence a été préparé en conformité avec des principes comptables compatibles avec ceux qui sont utilisés dans l'établissement des états financiers du gouvernement du Canada. Les principales conventions comptables sont les suivantes :

a) Constatation des dépenses

Toutes les dépenses sont enregistrées selon la méthode de la comptabilité d'exercice.

b) Constatation des recettes non fiscales

Toutes les recettes non fiscales sont enregistrées selon la méthode de la comptabilité d'exercice. Les recettes non fiscales présentées à l'état ne comprennent pas les revenus administrés qui sont perçus aux termes de la *Loi de l'impôt sur le revenu*, de la *Loi sur l'accise*, de la *Loi sur les douanes*, de la *Loi sur la taxe d'accise* et d'autres lois similaires.

c) Acquisition d'immobilisations

Les achats d'immobilisations sont imputés aux dépenses de fonctionnement et d'administration de l'exercice au cours duquel ils ont été effectués.

d) Remboursements de dépenses des exercices antérieurs

Les remboursements de dépenses des exercices antérieurs sont comptabilisés comme des recettes non fiscales et ne sont pas déduits des dépenses.

e) Services fournis sans frais par d'autres ministères

Les dépenses comprennent les valeurs estimatives des services reçus gratuitement d'autres ministères. Ces services sont les suivants :

- locaux fournis par Travaux publics et Services gouvernementaux Canada;
- cotisations de l'employeur au régime d'assurance-maladie versées par le Conseil du Trésor;
- indemnités pour accidents du travail versées par Développement des ressources humaines Canada;
- services de vérification fournis par le Bureau du vérificateur général du Canada;
- services juridiques fournis par Justice Canada.

f) Cotisations au Régime de pensions de retraite de la fonction publique

Les employés de l'Agence participent au Régime de pensions de retraite de la fonction publique administré par le gouvernement du Canada. Les employés et l'Agence contribuent au coût du régime. Les cotisations de l'Agence sont imputées comme charges de l'exercice au cours duquel elles sont engagées et elles représentent l'obligation totale de l'Agence découlant du régime de retraite. En vertu des dispositions en vigueur, l'Agence n'est pas tenue de verser des cotisations au titre de l'insuffisance actuarielle du Compte de pension de retraite de la fonction publique et n'a pas droit aux surplus.

g) Indemnités de cessation d'emploi, de congés annuels et compensatoires accumulés

Les indemnités de départ, de congés annuels et compensatoires sont passées en charges au fur et à mesure que les employés en acquièrent le droit en vertu de leurs conditions d'emploi respectives. Le passif au titre des indemnités de départ est estimé en utilisant les caractéristiques et hypothèses démographiques de la population du gouvernement du Canada. En ce qui concerne les indemnités de congés annuels et compensatoires, le passif est calculé aux niveaux de rémunération en vigueur à la fin de l'exercice, pour tous les crédits de congés annuels et compensatoires non utilisés accumulés par les employés. Le passif au titre des indemnités de départ et de congés annuels payables à la cessation d'emploi est une obligation de l'Agence qui est normalement financée par le Conseil du Trésor.

Le gouvernement avait annoncé son intention de modifier ses conventions comptables afin d'adopter une méthode de la comptabilité d'exercice intégrale pour l'exercice financier 2001-2002. Cependant, dans le budget 2001, le ministre des Finances a annoncé que le gouvernement avait décidé de retarder l'utilisation de la méthode de la comptabilité d'exercice intégrale pour les états financiers vérifiés du gouvernement d'au moins une année. Par conséquence, l'Agence a différé la préparation de nouveaux états financiers relatifs aux activités de l'Agence, par exemple un état de la situation financière, un état des résultats, un état de l'avoir du Canada et un état des flux de trésorerie.

3. Crédits parlementaires

	2002	2001
	(en milliers de dollars)	
Crédit 1-ADRC (dépenses de fonctionnement)	2 935 128	4 053 757
Moins : allocation de frais de chauffage[1]	42 211	1 459 267
Moins : montants disponibles pour emploi dans les exercices ultérieurs au titre de l'allocation de frais de chauffage [1]	20 341	62 552
Moins : montants annulés	3 148	0
Moins : montants disponibles pour autres emplois dans l'exercice ultérieur	152 362	115 230
	2 717 066	2 416 708
Crédit 5-ADRC (dépenses en capital)	27 236	13 733
Moins : montants disponibles pour l'emploi dans l'exercice ultérieur	491	3 733
	26 745	10 000
Crédit 10-ADRC (paiements de tranfert)	113 028	121 655
Moins : montants disponibles pour l'emploi dans l'exercice ultérieur	4 902	2 702
	108 126	118 953
Plus : Contributions législatives aux régimes de prestation des employés	390 100	414 548
Dépenses des recettes résultant de la poursuite des opérations en vertu de l'article 60 de la *Loi sur l'ADRC*	30 956	37 035
Autres dépenses législatives	785	883
Utilisation du produit de la vente de biens excédentaires de l'État	480	638
	422 321	453 104
TOTAL DES CRÉDITS UTILISÉS	3 274 258	2 998 765
Moins : Recettes non fiscales autres que les recettes affectées au crédit 1 (note 4)	68 047	80 451
Plus : Services fournis sans frais par d'autres ministères du gouvernement (note 9)	463 843	391 377
Variation nette des besoins en financements futurs (note 6)		
Indemnités de départ des employés	34 230	25 398
Congés annuels et congés compensatoires	17 989	20 652
	516 062	437 427
RÉSULTATS D'EXPLOITATION NETS	**3 722 273**	**3 355 741**

1 En accord avec la division des activités dans les états financiers comme décrite à la note 1, l'allocation pour frais de chauffage allouée à titre gracieux, qui a été autorisée en vertu du crédit 1 –ADRC (dépenses de fonctionnement), est déclarée sous la rubrique dépenses administrées dans l'état des résultats – activités administrées. Le montant indiqué comme étant disponible pour emploi dans les exercices ultérieurs ne doit pas dépasser le montant de ces paiements.

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4. Recettes non fiscales

Le tableau suivant contient les chiffres sur les recettes non fiscales figurant à l'état des résultats :

	2002	2001
	(en milliers de dollars)	
Recettes non fiscales affectées au crédit 1-ADRC (dépenses de fonctionnement)		
Frais de perception des cotisations de l'assurance-emploi	78 244	83 086
Frais de perception des contributions au Régime de pensions du Canada	62 680	49 712
	140 924	132 798
Autres recettes réutilisables		
Frais d'administrations – provinces et municipalités	20 634	24 247
Droits d'agrément des boutiques hors taxes[1]	–	5 568
Frais de services	3 434	3 385
Remboursement de dépenses des exercices antérieurs	2 979	935
Droits relatifs aux décisions anticipées	2 086	1 479
Diverses recettes réutilisables	1 965	1 661
	31 098	37 275
Autres recettes non fiscales		
Recouvrement des coûts des régimes de prestation aux employés imputés aux activités de perception	25 512	26 301
Droits d'agrément des boutiques hors taxes[1]	5 531	–
Redressement de charges à payer	1 594	10 117
Location et utilisation de biens publics	645	669
Diverses recettes non fiscales	3 667	6 089
	36 949	43 176
TOTAL DES RECETTES NON FISCALE	**208 971**	**213 249**

1 Vu le changement de réglementation, les recettes de 2001-2002 provenant des droits d'agrément des boutiques hors taxes ne sont plus réutilisables par l'Agence.

5. Comptes débiteurs

À la fin de l'exercice, les comptes débiteurs de tiers sont :

	2002	2001
	(en milliers de dollars)	
Comptes débiteurs – autres ministères du gouvernement	11 586	20 026
Comptes débiteurs – tiers	1 131	1 016
	12 717	21 042
Moins : provision pour créances douteuses	117	45
	12 600	**20 997**

Les recettes correspondant aux comptes débiteurs sont reflétées dans l'état des résultats.

6. Passifs

À la fin de l'exercice, les passifs de l'Agence sont :

	2002	2001
	(en milliers de dollars)	
Indemnités de départ des employés	381 752	347 522
Salaires et prestations à payer aux employés	150 625	41 404
Comptes créditeurs – tiers	144 166	120 103
Congés annuels et congés compensatoires	133 989	116 000
Comptes créditeurs – autres ministères du gouvernement	37 126	70 483
Locations-acquisitions	6 804	6 816
Comptes créditeurs – employés	3 914	3 139
Autres passifs	491	120
	858 867	**705 587**

Les dépenses associées à ces comptes de passif sont reflétées dans l'état des résultats.

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Les recettes correspondant aux comptes débiteurs sont reflétées dans l'état des résultats.

6. Passifs

À la fin de l'exercice, les passifs de l'Agence sont :

	2002	2001
	(en milliers de dollars)	
Indemnités de départ des employés	381 752	347 522
Salaires et prestations à payer aux employés	150 625	41 404
Comptes créditeurs – tiers	144 166	120 103
Congés annuels et congés compensatoires	133 989	116 000
Comptes créditeurs – autres ministères du gouvernement	37 126	70 483
Locations-acquisitions	6 804	6 816
Comptes créditeurs – employés	3 914	3 139
Autres passifs	491	120
	858 867	**705 587**

Les dépenses associées à ces comptes de passif sont reflétées dans l'état des résultats.

7. Achats d'immobilisations

Les principes comptables du gouvernement du Canada ne requièrent pas la capitalisation des immobilisations. Les dépenses de capital ont été imputées aux dépenses de fonctionnement et d'administration au moment de l'achat ou de la construction. Ce tableau est donné à titre d'information. Il présente les achats effectués au cours de l'exercice qui auraient pu être capitalisés en vertu des principes comptables de la comptabilité d'exercice applicables aux immobilisations corporelles. Le tableau contient uniquement les immobilisations dont le coût original individuel est de 10 000 $ ou plus.

	2002	2001
	(en milliers de dollars)	
Logiciels en développement[1]	49 150	–
Bâtiments en construction	19 340	6 542
Logiciels informatiques achetés et developpés[1]	17 248	–
Matériel informatique	14 707	17 929
Véhicules automobiles	4 532	1 675
Matériel	4 405	1 629
Terrains	2 401	15
Locations-acquisitions (technologies de l'information)	2 029	922
Ouvrages et infrastructure	31	0
Bâtiments	17	544
	113 860	**29 256**

1 La capitalisation des logiciels en développement et logiciels informatiques achetés et développés ont été inscrits de façon prospective au 1er avril 2001.

8. Conseil de direction

Conformément à la *Loi sur l'Agence des douanes et du revenu du Canada*, un Conseil de direction dûment constitué est chargé de la supervision de la structure organisationnelle et de l'administration de l'Agence et de la gestion de ses ressources, de ses services, de ses biens, de son personnel et de ses marchés. Les dépenses reliées aux activités du Conseil de direction s'élèvent cette année à 920 000 dollars (2001 – 1 045 000 dollars) et sont présentées à l'état des résultats. Ce montant comprend les paiements au Conseil de direction, les dépenses liées au personnel du secrétariat, les dépenses de déplacements et les autres dépenses.

9. Opérations entre apparentés

En vertu du principe de propriété commune, l'Agence est liée à tous les ministères, organismes et sociétés d'État du gouvernement du Canada. L'Agence conclut des opérations avec ces entités dans le cours normal de ses affaires et aux conditions commerciales normales s'appliquant aux particuliers et entreprises.

a) Services fournis gratuitement par d'autres ministères :

Au cours de l'exercice, l'Agence a reçu gratuitement, d'autres ministères et agences, des locaux et des services professionnels. Elle a également reçu d'autres ministères, gratuitement, des contributions d'employeur au régime d'assurance-maladie et des indemnités pour accidents du travail. Les services importants qui ont été fournis gratuitement à l'Agence figurent comme suit dans l'état des résultats :

	2002	2001
	(en milliers de dollars)	
Locaux	222 495	214 326
Contributions de l'employeur au régime de l'assurance-maladie	169 465	112 842
Services juridiques	65 072	57 907
Services de vérification	4 000	3 270
Indemnités pour accidents du travail	2 811	3 032
	463 843	**391 377**

b) Les soldes des comptes créditeurs et débiteurs à la fin de l'exercice entre apparentés :

Comptes débiteurs – autres ministères du gouvernement	11 586	20 026
Comptes créditeurs – autres ministères du gouvernement	37 126	70 483

10. Passif éventuel

Dans le cadre de ses activités, l'Agence est la partie défenderesse dans certaines causes en litige. On estime qu'au 31 mars 2002, le montant du passif éventuel émanant de réclamations s'élève à 5 millions de dollars (4 millions de dollars au 31 mars 2001). Un passif éventuel sera comptabilisé en tant que passif réel, avec une imputation correspondante aux dépenses, lorsqu'il devient probable qu'un paiement sera effectué et que le montant de ce paiement peut faire l'objet d'une estimation raisonnable et fiable.

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11. Contrats de location-acquisition

L'Agence a mis sous contrat de location-acquisition du matériel de technologies de l'information. Les obligations pour les exercices ultérieurs incluent :

	2002	2001
	(en milliers de dollars)	
Année 1	2 974	2 182
Année 2	2 290	2 047
Année 3	1 749	1 710
Année 4	369	1 371
Année 5	0	343
Total de versements minimaux de location-acquisition	7 382	7 653
Moins : intérêts théoriques	578	837
Solde des obligations au titre de contrat de location-acquisition	**6 804**	**6 816**

12. Engagements

De par leur nature, les activités de l'Agence donnent lieu à certains marchés et obligations importants en vertu desquels l'Agence s'engage à effectuer des paiements échelonnés sur plusieurs années, lors de la prestation de services ou de la fourniture de biens. Voici les principaux engagements pour lesquels une estimation raisonnable peut être faite (en milliers de dollars) :

	2003	2004	2005	2006	2007
Contrats de location-acquisition (technologies de l'information)	2 974	2 290	1 749	369	0
Contrats de location-exploitation	788	747	525	299	148
Total	**3 762**	**3 037**	**2 274**	**668**	**148**

13. Données comparatives

Certaines données comparatives ont été reclassées afin de se conformer à la présentation utilisée dans l'exercice en cours.

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ÉTAT DES RÉSULTATS – *ACTIVITÉS ADMINISTRÉES*

AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

RAPPORT DU VÉRIFICATEUR

Au Conseil de direction de l'Agence des douanes et du revenu du Canada et à la ministre du Revenu national

J'ai vérifié l'état des résultats (activités administrées) de l'Agence des douanes et du revenu du Canada de l'exercice terminé le 31 mars 2002. La responsabilité de cet état financier incombe à la direction de l'Agence. Ma responsabilité consiste à exprimer une opinion sur cet état financier en me fondant sur ma vérification.

Ma vérification a été effectuée conformément aux normes de vérification généralement reconnues du Canada. Ces normes exigent que la vérification soit planifiée et exécutée de manière à fournir l'assurance raisonnable que l'état financier est exempt d'inexactitudes importantes. La vérification comprend le contrôle par sondages des éléments probants à l'appui des montants et des autres éléments d'information fournis dans l'état financier. Elle comprend également l'évaluation des principes comptables suivis et des estimations importantes faites par la direction, ainsi qu'une appréciation de la présentation d'ensemble de l'état financier.

À mon avis, cet état financier donne, à tous les égards importants, une image fidèle des résultats des activités administrées de l'Agence pour l'exercice terminé le 31 mars 2002 selon les conventions comptables énoncées à la note 2 à l'état financier.

La vérificatrice générale du Canada

Sheila Fraser

Sheila Fraser, FCA

Ottawa, Canada
le 16 septembre 2002

État des résultats – Activités administrées

pour l'exercice terminé le 31 mars
(en milliers de dollars)

	2002	2001 (Redressé – Note 5)
Recettes administrées		
Recettes fiscales (note 3)		
Impôt sur le revenu		
Particuliers	167 457 117	163 763 361
Transferts à des tiers (note 4)	(76 843 982)	(74 235 713)
Impôt des particuliers – fédéral	90 613 135	89 527 648
Sociétés	26 849 617	30 947 905
Transferts à des tiers (note 4)	(2 836 826)	(2 736 354)
Impôt des sociétés – fédéral	24 012 791	28 211 551
Non-résidents et autres	4 149 532	4 312 234
Impôt des non-résidents et autres	4 149 532	4 312 234
Total de l'impôt fédéral sur le revenu	**118 775 458**	**122 051 433**
TPS et TVH, Accise et Douanes		
Taxe sur les produits et services (TPS)/ taxe de vente harmonisée (TVH) (note 6)	30 006 726	29 641 521
Transferts à des tiers (note 4)	(2 133 468)	(1 818 627)
Total TPS et TVH fédérale	27 873 258	27 822 894
Taxes d'accise sur l'énergie	4 757 925	4 805 284
Autres droits et taxes d'accise	3 952 684	3 514 040
Total des droits et taxes d'accise	8 710 609	8 319 324
Droits de douanes à l'importation	3 016 622	2 807 317
Total des droits de douanes à l'importation	3 016 622	2 807 317
Total TPS et TVH fédérale, Accise et Douanes	**39 600 489**	**38 949 535**
Autres		
Indemnisation des accidentés du travail de la Nouvelle-Écosse	160 240	156 660
Taxes de ventes provinciales, taxes sur le tabac et l'alcool	39 458	38 470
Transferts à des tiers (note 4)	(199 698)	(195 130)
Total autres	0	0
Total des recettes fiscales fédérales	**158 375 947**	**161 000 968**

Recettes administrées (suite)

	2002	2001 (Redresse - Note 5)
Total des recettes non fiscales (note 7)	**178 959**	**200 099**
Total des recettes administrées au nom du gouvernement du Canada	**158 554 906**	**161 201 067**
Dépenses administrées		
Dépenses fédérales		
Prestations fiscales pour enfants	7 557 029	6 810 968
Crédit pour TPS	2 963 732	2 901 708
Allocations spéciales pour enfants	125 026	102 689
Intérêt	53 801	79 392
Versements au titre de l'allocation pour frais de chauffage	42 211	1 459 267
Remboursements des prestations de la Sécurité de la vieillesse	(733 522)	(588 467)
Total des dépenses fédérales	**10 008 277**	**10 765 557**
Autres dépenses		
Programmes de prestations familiales provinciaux/territoriaux (note 8)	791 224	1 769 872
Recouvrements des provinces et territoires	(791 224)	(1 769 872)
Total des autres dépenses	**0**	**0**
Total des dépenses administrées au nom du gouvernement du Canada	**10 008 277**	**10 765 557**

Remboursements éventuels importants (note 9)
Les notes complémentaires font partie intégrante de l'état.

Approuvé par :

Le commissaire,

Rob Wright

Le président du Conseil de direction,

Michael L. Turcotte

Notes complémentaires à l'état des résultats – Activités administrées

1. Autorisation et objectif

L'Agence des douanes et du revenu du Canada (appelée ici « l'Agence ») a été créée le 1er novembre 1999 en vertu de la *Loi sur l'Agence des douanes et du revenu du Canada* pour soutenir l'évolution de l'administration fiscale et des services douaniers au Canada.

L'Agence est un établissement public figurant à l'annexe II de la *Loi sur la gestion des finances publiques* et elle rend compte au Parlement par l'entremise du ministre du Revenu national. Les dépenses de l'Agence sont financées à même les crédits parlementaires du gouvernement du Canada.

Le mandat de l'Agence est de fournir appui, conseils et services, notamment :

a) appuyer l'administration ainsi que l'application des lois et règlements relatifs aux programmes;

b) mettre en oeuvre toute entente conclue entre elle ou le gouvernement fédéral et le gouvernement d'une province ou un organisme public remplissant des fonctions gouvernementales au Canada et portant sur l'exercice d'une activité, l'administration d'une taxe, d'un impôt ou d'un programme;

c) mettre en oeuvre toute entente ou tout accord conclu entre elle et un ministère ou organisme fédéral portant sur l'exercice d'une activité ou l'administration d'un programme;

d) mettre en oeuvre toute entente conclue entre le gouvernement fédéral et des gouvernements autochtones portant sur l'administration d'une taxe ou d'un impôt.

Dans l'exécution de sa mission, l'Agence :

- perçoit des recettes et administre des lois fiscales pour le compte du gouvernement fédéral, de certaines provinces et territoires et d'autres instances, y compris les Premières nations;
- offre des services douaniers et applique les lois régissant le commerce et les déplacements internationaux;
- exécute certains programmes de prestations sociales et de soutien financier prévus par le régime fiscal au bénéfice de la population canadienne.

Aux fins des rapports financiers, les activités de l'Agence ont été séparées en deux états des résultats : les activités administrées et les activités de l'Agence. L'état des résultats – Activités administrées a été séparé en deux parties : recettes administrées et dépenses administrées. Il comprend les recettes et les dépenses contrôlées par des tiers, tels que le gouvernement fédéral, une province, un territoire ou tout autre groupe ou organisation, qui sont administrées par l'Agence en leur nom. L'état des résultats – Activités de l'Agence comprend les recettes et les dépenses de fonctionnement contrôlées par l'Agence et qui servent à la gestion de l'organisation. Le but de la séparation des activités de l'Agence et des activités administrées est de faciliter, entre autres choses, l'évaluation du rendement de l'Agence dans l'exécution de son mandat.

L'Agence administre, pour le compte d'autres entités, les impôts et les taxes de vente, les contributions au Régime de pensions du Canada (RPC), les cotisations de l'assurance-emploi (AE) et les montants perçus pour d'autres groupes ou organisations. L'Agence est chargée de l'application et de l'exécution des lois suivantes et d'autres lois en vertu desquelles le ministre du Revenu national joue un rôle autorisé : la *Loi sur l'Agence des douanes et du revenu du Canada*, la *Loi sur les allocations spéciales pour enfants*, la *Loi sur les douanes*, le *Tarif des douanes*, la *Loi sur l'accise*, la *Loi sur la taxe d'accise* (y compris la taxe sur les produits et services (TPS) la taxe de vente harmonisée (TVH)), la *Loi de l'impôt sur le revenu* et autres.

Le ministre du Revenu national est responsable de l'Agence et demeure comptable au Parlement de l'administration et de l'exécution des diverses lois fiscales et douanières.

2. Principales conventions comptables

Aux termes de l'alinéa 88(2)a) de la *Loi sur l'Agence des douanes et du revenu du Canada*, l'état des résultats – Activités administrées a été préparé en conformité avec des principes comptables compatibles avec ceux utilisés dans l'établissement des états financiers du gouvernement du Canada. Le but de cet état des résultats est de présenter l'impôt et les recettes et dépenses fiscales que l'Agence administre au nom du gouvernement fédéral, des gouvernements provinciaux et territoriaux et d'autres organisations. Les principales conventions comptables sont les suivantes :

a) Constatation des recettes fiscales

Généralement, les recettes fiscales sont comptabilisées dans l'exercice où elles sont reçues, nettes des remboursements. Les transferts à des tiers sont généralement comptabilisés selon la méthode de la comptabilité de caisse. Les remboursements de recettes fiscales sont généralement affectés à l'exercice correspondant au début du cycle de traitement de la cotisation d'impôt sur le revenu. Avec la mise en œuvre d'un nouveau système de traitement de l'impôt sur le revenu des sociétés durant 2000-2001, les remboursements d'impôt sur le revenu des sociétés sont alloués à l'exercice où le traitement est normalement fait. Les cas importants de remboursements d'impôt qui ont été en appel devant la Cour fédérale du Canada ou la Cour suprême du Canada sont comptabilisés lorsque le tribunal a rendu une décision en faveur du contribuable et que la Couronne a décidé de ne pas poursuivre plus loin.

b) Constatation des recettes non fiscales

Toutes les recettes non fiscales de l'état des résultats – Activités administrées sont généralement comptabilisées dans l'exercice où elles sont reçues. Les pénalités comprennent les montants perçus pour paiement en retard de la TPS, des droits et des taxes d'accise. Les intérêts et pénalités sur l'impôt sont comptabilisés comme recettes fiscales.

c) Dépenses

Les crédits trimestriels pour taxe sur les produits et services (TPS) et les paiements au titre de la prestation fiscale pour enfants, de l'allocation spéciale pour enfants, les dépenses et les recouvrements liés aux programmes provinciaux et territoriaux et l'allocation pour frais de chauffage sont comptabilisés dans l'exercice auquel ils se rapportent. Les remboursements des prestations de sécurité de la vieillesse sont enregistrés quand les déclarations d'impôt sont cotisées.

Le gouvernement avait annoncé son intention de modifier ses politiques comptables afin d'adopter la méthode de la comptabilité d'exercice intégrale à partir de l'exercice 2001-2002. Toutefois, lors de la présentation du budget de 2001, le ministre des Finances a annoncé que le gouvernement a décidé de retarder la mise en œuvre de la méthode de la comptabilité d'exercice intégrale pour au moins un an, aux fins de la préparation des états financiers vérifiés du gouvernement. Par conséquent, l'Agence a différé la préparation de nouveaux états financiers relatifs aux activités administrées, soit un état des actifs et passifs administrés, un état des recettes administrées, un état des dépenses administrées et un état des flux de trésorerie.

3. Recettes fiscales

Dans le cours normal de ses activités, l'Agence perçoit des montants auprès des contribuables et leur en rembourse. Le tableau qui suit donne la ventilation des montants de recettes brutes et des remboursements présentés à l'état des résultats – Activités administrées :

	2002			2001
	Recettes brutes	**Rembour-sements**	**Recettes nettes**	**Recettes nettes**
	(en milliers de dollars)			
Impôt sur le revenu				
Particuliers	185 781 923	18 324 806	167 457 117	163 763 361
Sociétés	36 132 454	9 282 837	26 849 617	30 947 905
Non-résidents et autres	4 311 619	162 087	4 149 532	4 312 234
Total de l'impôt sur le revenu	**226 225 996**	**27 769 730**	**198 456 266**	**199 023 500**
TPS et TVH, Accise et Douanes				
Taxe sur les produits et services (TPS)/taxe de vente harmonisée (TVH)	62 240 984	32 234 258	30 006 726	29 641 521
Taxes d'accise sur l'énergie	4 760 072	2 147	4 757 925	4 805 284
Autres droits et taxes d'accise	4 105 959	153 275	3 952 684	3 514 040
Droits de douanes à l'importation	3 265 394	248 772	3 016 622	2 807 317
Total TPS et TVH, Accise et Douanes	**74 372 409**	**32 638 452**	**41 733 957**	**40 768 162**
Autres				
Indemnisation des accidentés du travail de la Nouvelle-Écosse	160 240	0	160 240	156 660
Taxes de ventes provinciales, taxes sur le tabac et l'alcool	39 458	0	39 458	38 470
Total autres	**199 698**	**0**	**199 698**	**195 130**
Recettes fiscales avant transferts	**300 798 103**	**60 408 182**	**240 389 921**	**239 986 792**

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Autres droits et taxes d'accise	4 105 959	153 275	3 952 684	3 514 040
Droits de douanes à l'importation	3 265 394	248 772	3 016 622	2 807 317
Total TPS et TVH, Accise et Douanes	**74 372 409**	**32 638 452**	**41 733 957**	**40 768 162**
Autres				
Indemnisation des accidentés du travail de la Nouvelle-Écosse	160 240	0	160 240	156 660
Taxes de ventes provinciales, taxes sur le tabac et l'alcool	39 458	0	39 458	38 470
Total autres	**199 698**	**0**	**199 698**	**195 130**
Recettes fiscales avant transferts	**300 798 103**	**60 408 182**	**240 389 921**	**239 986 792**

4. Transferts/Recettes perçues pour le compte de tiers

Les transferts sont faits par l'ADRC à d'autres entités pour lesquelles elle administre les taxes. Les transferts sont faits soit directement à l'entité pour laquelle l'ADRC perçoit les taxes, par exemple Développement des ressources humaines Canada pour le Régime de pensions du Canada, le Compte d'assurance-emploi et les prestations d'assurance-emploi remboursées, soit à un compte créditeur duquel le ministère des Finances tire les fonds pour les transferts faits à la tierce partie pour laquelle la taxe est administrée. Il en est de même des transferts faits à une province, à un territoire et à une Première nation.

Les transferts effectués au cours d'un exercice sont constitués de deux éléments :

1) les transferts liés à une période en cours, par exemple une année d'imposition. Ces montants sont généralement déterminés à l'aide des meilleures estimations;

2) un ajustement final pour une période antérieure. Cet ajustement des recettes fiscales totales permet de faire concorder les transferts estimés et comptabilisés de la période antérieure avec l'information réelle, telle que des sommes cotisées.

Tous les écarts entre les meilleures estimations et les sommes réellement dues à des tiers pour lesquelles l'Agence administre les taxes ne seront donc déterminés qu'au cours des exercices ultérieurs lorsque les sommes réelles seront connues. Ces écarts apparaissent à l'état financier de l'exercice au cours duquel ils sont déterminés.

Le tableau qui suit contient les données sur les transferts présentés à l'état des résultats – Activités administrées :

	2002	2001 (Redressé – Note 5)
	(en milliers de dollars)	
Particuliers		
Impôt provincial/territorial/Premières nations	35 111 305	33 880 720
Contributions au Régime de pensions du Canada	23 353 905	21 161 664
Cotisations de l'assurance-emploi	18 342 188	18 987 354
Remboursement de prestations d'assurance-emploi	36 584	205 975
Total des transferts pour les particuliers	**76 843 982**	**74 235 713**
Sociétés		
Impôt provincial/territorial	2 836 826	2 736 354
Total des transferts pour les sociétés	**2 836 826**	**2 736 354**
TPS et TVH		
Taxe de vente harmonisée	2 130 929	1 817 062
Taxe de vente des Premières nations	2 539	1 565
Total des transferts pour la TPS/TVH	**2 133 468**	**1 818 627**
Autres transferts		
Indemnisation des accidentés du travail de la Nouvelle-Écosse	160 240	156 660
Taxes de vente provinciales, taxes sur le tabac et l'alcool	39 458	38 470
Total des autres transferts	**199 698**	**195 130**
Total des transferts	**82 013 974**	**78 985 824**

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5. Sommes versées en trop en vertu d'accords de perception fiscale et événement postérieur connexe

Conformément à des accords de perception fiscale, l'ADRC perçoit l'impôt sur le revenu des particuliers au nom du gouvernement fédéral, des territoires et de toutes les provinces, sauf le Québec.

Au cours de l'année, l'ADRC a découvert dans ses rapports afférents aux cotisations d'impôt provincial et territorial une erreur de classification des remboursements au titre de gains en capital relatifs aux fiducies de fonds communs de placement. Cette situation a engendré pour certaines provinces des paiements en trop totalisant 5,376 milliards de dollars pour les années d'imposition 1993 à 1999. De ce montant, une déclaration de fiabilité de niveau vérification a été obtenue pour un montant de 2,537 milliards de dollars se rapportant aux années d'imposition 1997 à 1999. Toutefois, une déclaration de fiabilité de niveau vérification n'a pas été obtenue pour le montant de 839 millions de dollars relatif aux années d'imposition 1993 à 1996. Nous n'avons pas d'information financière fiable pour pouvoir quantifier les paiements en trop pour les années d'imposition antérieures à 1993.

Avant la fin de l'exercice 2001-2002, l'ADRC a apporté des changements à ses systèmes et à ses procédures, afin de corriger, dans ses rapports pour les années d'imposition 2000 et suivantes, les remboursements au titre de gains en capital relatifs aux fiducies de fonds communs de placement.

Le 4 septembre 2002, le gouvernement a annoncé sa décision de récupérer, sur une période de dix ans commençant en 2004-2005, environ 1,421 milliards de dollars des 2,537 milliards de dollars de paiements en trop faits aux provinces relativement aux remboursements au titre de gains en capital relatifs aux fiducies de fonds communs de placement applicables aux années d'imposition 1997 à 1999. Les paiements en trop pour les années d'imposition antérieures à 1997 ne seront pas récupérés.

L'erreur de classification des remboursements au titre de gains en capital relatifs aux fiducies de fonds communs de placement a donné lieu à une sous-évaluation des recettes fédérales provenant de l'impôt des particuliers et à une surévaluation des transferts de l'impôt des particuliers aux provinces dans l'État des résultats – Activités administrées de l'ADRC pour les exercices antérieurs à 2001-2002. L'état financier pour l'exercice 2000-2001 a été redressé pour tenir compte d'une hausse d'un milliard de dollars dans les recettes fédérales provenant de l'impôt des particuliers et d'une baisse d'un milliard de dollars dans les transferts à des tiers, afin de corriger les paiements en trop faits aux provinces pour l'année d'imposition 2000. Les recettes fiscales fédérales totales et les recettes totales administrées pour le compte du gouvernement du Canada pour 2000-2001 ont aussi été augmentées par suite du redressement d'un milliard de dollars.

La décision de récupérer 1,421 milliards de dollars en paiements en trop (982 millions de dollars en fonction de la valeur actualisée nette) a des répercussions sur les recettes fiscales fédérales pour les exercices 1997-1998 à 1999-2000. Cette augmentation nette des recettes fiscales fédérales a été indiquée, dans les états financiers du gouvernement du Canada, en tant que réduction du déficit accumulé d'ouverture au 31 mars 2000.

6. Taxe sur les produits et services/Taxe de vente harmonisée

La TPS perçue sur la vente des produits et services par la plupart des autres organisations du gouvernement fédéral est incluse dans l'état.

La TPS perçue sur les biens et services dans la province de Québec au nom du gouvernement fédéral est transférée par le ministère du Revenu du Québec à l'Agence; elle est donc présentée à l'état.

Les montants comptabilisés comprennent la taxe de vente harmonisée (TVH) et la taxe de vente des Premières nations, le cas échéant. Les montants de TPS et de TVH reçus sont comptabilisés nets des remises et remboursements réclamés par les inscrits. Les montants des transferts de TVH aux provinces et de la taxe de vente des Premières nations sont calculés en conformité avec les ententes les régissant.

7. Autres recettes non fiscales

Le tableau qui suit fournit les recettes non fiscales administrées :

	2002	2001
	(en milliers de dollars)	
Recettes non fiscales		
Pénalités TPS et accise	96 522	91 931
Intérêts TPS et accise	82 838	81 841
Saisies	8 497	11 331
Amendes et confiscations	8 565	14 931
Vente d'articles non réclamés, etc.	70	65
Provision pour montants irrécouvrables	(17 533)	0
Total des recettes non fiscales administrées	**178 959**	**200 099**

8. Programmes provinciaux/territoriaux de prestations

Les programmes provinciaux territoriaux de prestation sont les suivants : le crédit sur la taxe de vente harmonisée de Terre-Neuve-et-Labrador, le supplément pour les personnes âgées de Terre-Neuve-et-Labrador, les prestations pour enfants de Terre-Neuve-et-Labrador, le supplément pour enfants en santé de Terre-Neuve-et-Labrador, les prestations pour enfants de la Nouvelle-Écosse, les prestations pour enfants du Nouveau-Brunswick, les prestations pour enfants de la Saskatchewan, le crédit sur la taxe de vente de la Saskatchewan, les crédits d'impôt à l'emploi familial de l'Alberta, le remboursement de la taxe énergétique de l'Alberta, les prestations familiales de la Colombie-Britannique, les prestations sur le revenu gagné de la Colombie-Britannique, le rabais énergétique de la Colombie-Britannique, les prestations pour enfants du Yukon, les prestations pour enfants des Territoires du Nord-Ouest, le dividende au contribuable de l'Ontario et les prestations pour enfants du Nunavut. Ces montants représentent des paiements effectués par l'Agence aux contribuables pour le compte des provinces territoires.

9. Remboursements éventuels importants

Les remboursements éventuels importants représentent des montants qui pourraient se transformer en remboursements réels advenant un ou plusieurs événements futurs. Si l'événement futur est probable et qu'une estimation raisonnable du montant à rembourser peut être effectuée, le montant est constaté par régularisation.

Au 31 mars 2002, le montant des réclamations et des causes en litige importantes en matière de remboursements d'impôts, en appel devant la Cour fédérale du Canada ou la Cour suprême du Canada, s'élevait à 508 millions de dollars (1 123 millions de dollars au 31 mars 2001). Ces réclamations de remboursements d'impôts importants sont présentées tant qu'une décision n'a pas été rendue et tant que les appels devant la Cour fédérale du Canada ou la Cour suprême du Canada n'ont pas été épuisés ou ne seront pas exercés. Les remboursements sont alors, selon le cas, comptabilisés comme créditeurs ou ne sont plus déclarés.

10. Comptes débiteurs

Les comptes débiteurs des recettes fiscales ne sont pas vérifiés et sont présentés sous forme de note dans les *Comptes publics du Canada*. Les données des soldes non vérifiés sont incluses dans la section 4 du Volume II (Partie II) des *Comptes publics du Canada*.

11. Comptes de dépôts et de fiducie

L'Agence reçoit des dépôts remboursables en conformité à divers règlements. Les dépôts en main au 31 mars se chiffrent comme suit :

	2002	2001
	(en milliers de dollars)	
Dépôts de garantie		
Solde au début de l'exercice	16 414	12 178
plus : dépôts	6 529	5 285
moins : déboursés	3 468	1 049
Solde à la fin de l'exercice	**19 475**	**16 414**
Dépôts temporaires reçus des importateurs		
Solde au début de l'exercice	556	700
Opérations nettes durant l'exercice	(251)	(144)
Solde à la fin de l'exercice	**305**	**556**

Le compte de dépôts de garantie a été établi afin d'inscrire les sommes en espèces et les garanties exigées pour acquitter les droits de douanes et les taxes d'accise prévus sur les biens importés ainsi que les taxes de vente et d'accise à payer par les détenteurs de licence en vertu de la *Loi sur les douanes* et de la *Loi sur la taxe d'accise*.

Le compte de dépôts temporaires reçus des importateurs a été établi afin d'inscrire les dépôts de garantie provisoires reçus des importateurs, afin d'assurer la conformité avec divers règlements des Douanes et Accise en ce qui concerne l'entrée temporaire de marchandises au pays.

7. Autres recettes non fiscales

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Rapport de gestion à l'appui des *états financiers vérifiés*

RAPPORT DE GESTION – ACTIVITÉS DE L'AGENCE

Introduction

Cette section des états financiers fournit des renseignements additionnels non vérifiés sur les activités de l'Agence, telles que présentées dans l'État des résultats – Activités de l'Agence.

Gestion de l'Agence

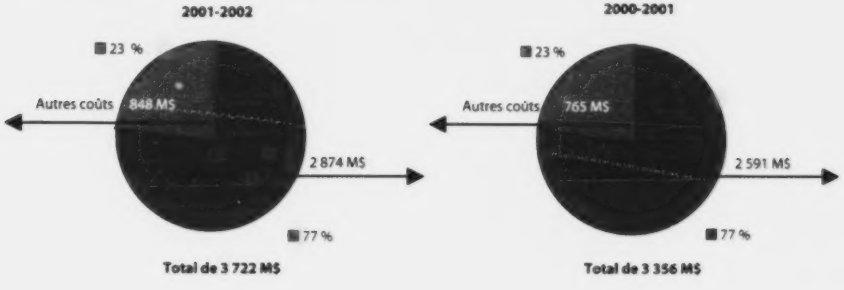
L'Agence des douanes et du revenu du Canada est organisée et principalement gérée en fonction de cinq secteurs d'activité. Au sein des secteurs d'activité, les directions générales fonctionnelles chargées des programmes (p. ex., Douanes, Cotisations et Recouvrements, Programmes d'observation) offrent un niveau supplémentaire de ventilation qui permet de relever des écarts et de formuler des explications. La majorité des écarts en matière de dépenses entre les exercices se rattachent aux nouvelles autorisations reçues par l'Agence en 2001-2002, que ce soit au moyen de présentations au Conseil du Trésor, comme la présentation d'ensemble du Budget fédéral de février 2000 (60,1 millions de dollars) et la présentation sur l'énoncé économique d'octobre 2000 (0,5 million de dollars), ou encore dans le cadre de l'examen des ressources et de la gestion (225,3 millions de dollars) et des initiatives de sécurité publique et d'antiterrorisme (62,8 millions de dollars).

Plusieurs facteurs opérationnels clés ont eu des répercussions sur les activités de l'Agence et sont en partie responsables de l'augmentation des dépenses en 2001-2002, tels que le dédouanement des voyageurs qui entrent au Canada et le traitement des dossiers d'impôt des particuliers et des sociétés. De plus, des conventions collectives ont été signées, ce qui a occasionné une augmentation des dépenses.

Coût net des opérations

Les dépenses totales de l'Agence en 2001-2002 ont augmenté de 366 millions de dollars ou de 11 % par rapport à 2000-2001. Les coûts de l'Agence, tels que détaillés dans ses états financiers annuels (comptabilité d'exercice modifiée), sont composés pour environ 77 % de coûts relatifs au personnel (salaires, autres indemnités et avantages) et pour environ 23 % d'autres coûts. La plupart de ces autres coûts sont liés aux coûts relatifs au personnel (p. ex., déplacements pour les vérificateurs, ordinateurs, hébergement, remplacement de mobilier, etc.); les coûts relatifs au personnel sont donc le principal inducteur de coûts pour l'Agence, comme l'illustre la figure ci-dessous :

Tableau 1 : Coût net des opérations



Coûts relatifs au personnel (salaires, autres indemnités et avantages)

Les coûts relatifs au personnel de l'Agence (salaires, autres indemnités et avantages) ont augmenté d'environ 11 % ou de 283 millions de dollars par rapport à 2000-2001. De ce montant, 221 millions de dollars se rattachent principalement au financement des conventions collectives reçu du Conseil du Trésor, à de nouvelles autorisations approuvées par le Conseil du Trésor, ainsi qu'à d'autres mesures de personnel, y compris les heures supplémentaires.

Les autres 62 millions de dollars d'augmentation se rattachent à des indemnités et avantages et sont directement liés à l'augmentation des salaires notée ci-dessus [par exemple : prestations de départ des employés (9 millions de dollars), autres indemnités et avantages comme les prestations de maternité et la rémunération au rendement (21 millions de dollars) et l'assurance-maladie (56 millions de dollars)]. Ces augmentations totalisent environ 86 millions de dollars mais sont compensées en partie par une diminution du coût des régimes de prestations aux employés de 24 millions de dollars.

Autres coûts

Les autres coûts ont augmenté de 11 % ou d'environ 83 millions de dollars. La majorité de ces dépenses viennent appuyer les augmentations salariales notées ci-dessus. Les principales composantes de cette augmentation se rattachent à l'hébergement (8 millions de dollars), aux services professionnels et spéciaux (39 millions de dollars), aux transports et communications (10 millions de dollars), à l'achat de services de réparation et d'entretien (5 millions de dollars), à l'équipement (17 millions de dollars) et aux terrains, bâtiments et ouvrages (14 millions de dollars), pour un total de 93 millions de dollars. Cette augmentation est en partie compensée par une diminution des paiements de transfert (11 millions de dollars) et des autres frais de services (3 millions de dollars) pour un total de 14 millions de dollars, tandis que les recettes non fiscales ont diminué de 4 millions de dollars.

RAPPORT DE GESTION – ACTIVITÉS ADMINISTRÉES

Introduction

Cette section des états financiers fournit des renseignements additionnels non vérifiés sur les activités administrées par l'Agence, telles que présentées dans l'État des résultats – Activités administrées.

Sommaire

L'État des résultats – Activités administrées présente les recettes et les dépenses totales administrées par l'ADRC pour le compte du gouvernement du Canada, des gouvernements provinciaux et territoriaux et des Premières nations. Conformément à la note 3 des états financiers, l'ADRC perçoit certaines sommes auprès des contribuables et leur en rembourse. Les montants analysés dans l'exposé des faits suivant sont nets de remboursements, tels qu'ils sont indiqués dans l'état des résultats.

Les recettes brutes, y compris les recettes non fiscales et les recettes nettes de remboursements ont totalisé 240,6 milliards de dollars en 2001-2002, ce qui représente une augmentation de 0,4 milliard de dollars ou de 0,2 % par rapport à 2000-2001.

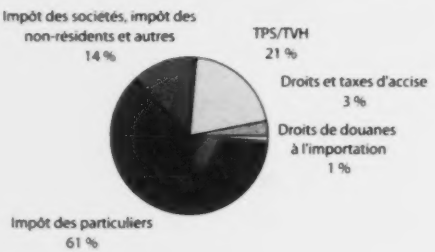
En outre, les transferts sont faits soit directement à l'entité pour laquelle l'ADRC perçoit les sommes, comme Développement des ressources humaines Canada (DRHC) pour le Régime de pensions du Canada et le Compte d'assurance-emploi, soit par l'intermédiaire d'un compte de passif à partir duquel le ministère fédéral des Finances transfère les recettes à la partie pour laquelle l'impôt est administré. Les transferts aux provinces et aux territoires ainsi qu'aux Premières nations sont effectués selon cette seconde méthode.

En 2001-2002, les transferts se sont chiffrés à 82 milliards de dollars, une hausse de 3,8 %.

Les recettes totales administrées pour le compte du gouvernement du Canada qui en découlent ont donc totalisé 158,6 milliards de dollars, ce qui représente une baisse de 2,6 milliards de dollars ou de 1,6 % par rapport à 2000-2001.

Le détail des principales composantes des recettes est présenté dans les sections qui suivent.

Tableau 2 : Composition des recettes brutes pour 2001-2002



Impôt sur le revenu des particuliers

Les recettes de l'impôt des particuliers comprennent les retenues à la source, comme l'impôt fédéral et provincial sur le revenu des particuliers, les paiements sur production, les acomptes provisionnels, le recouvrement des arriérés, les cotisations au Régime de pensions du Canada (RPC) et les cotisations d'assurance-emploi.

Les recettes nettes que représente l'impôt des particuliers, avant les transferts, pour 2001-2002 ont dépassé celles de 2000-2001 de 3,7 milliards de dollars, ou 2,3 %.

En 2001-2002, il y a eu une hausse de 4,8 milliards de dollars, ou 2,7 %, des recettes brutes. N'eût été des mesures d'allégement fiscal annoncées dans le budget de février 2000 et dans l'énoncé économique et mise à jour budgétaire d'octobre 2000, qui ont eu un effet modérateur sur l'augmentation des recettes provenant de l'impôt sur le revenu des particuliers, la croissance des recettes brutes en 2001-2002 aurait été plus forte.

En ce qui concerne l'impôt sur le revenu des particuliers :

- Selon des données de Statistique Canada, l'emploi à temps plein et à temps partiel a augmenté de 1,1 %, les règlements salariaux ont augmenté de 3,2 % et le revenu d'emploi global a connu une hausse de 4,4 % en 2001. Toutefois, les retenues à la source ont augmenté de 0,1 %, soit 0,2 milliard de dollars, en raison des mesures d'allégement fiscal mentionnées précédemment.
- Les paiements sur production ont augmenté de 2,7 milliards de dollars, ou 29,2 %, en 2001-2002. Le nombre de déclarations qui ont fait l'objet d'une cotisation et pour lesquelles un montant d'impôt était dû au gouvernement a augmenté de 13 %. Les gains en capital, les paiements d'équité en matière d'emploi et les cotisations au RPC pour les travailleurs indépendants ont considérablement contribué à cette hausse.
- Les acomptes provisionnels ont augmenté de 712 millions de dollars, ou 5 % en 2001-2002. Le nombre d'auteurs de versements a augmenté de 4,4 % par rapport à l'année précédente, et le montant moyen des acomptes à verser a augmenté de 412 $ par rappel.
- Les remboursements ont augmenté de 6,6 %, soit de 1,1 milliards de dollars, en 2001-2002. Le traitement des déclarations T1 a été accéléré, tandis que le total des déclarations à solde créditeur vérifiées a augmenté de 9,75 %.
- L'augmentation de 2,2 milliards de dollars, ou 10,4 %, des cotisations au RPC s'explique surtout par la hausse du plafond, qui est passé de 37 600 $ en 2000 à 38 300 $ en 2001, ainsi que par la hausse du taux de cotisation patronale-salariale, qui, au cours de la même période, est passé de 3,9 % à 4,3 %.
- Les cotisations d'assurance-emploi pour 2001-2002 ont diminué de 645 millions de dollars, ou 3,4 %, par rapport à l'exercice 2000-2001. L'augmentation de l'emploi et du salaire moyen a été largement compensée par une réduction du taux de cotisations des employés, qui est passé de 2,4 % à 2,3 % par tranche de 100 $ de rémunération assurable à partir de janvier 2001.

Le ministère des Finances établit les transferts aux provinces et aux territoires ainsi que les versements de la prestation fiscale pour enfants.

Sociétés, non-résidents et autres

Les recettes nettes que représente l'impôt des sociétés, avant les transferts, ont diminué de 4,1 milliards de dollars, ou 13,2 %, en 2001-2002, tandis que les recettes nettes provenant de l'impôt des non-résidents et d'autres sources, avant les transferts, ont connu une baisse de 163 millions de dollars, ou 3,8 %.

Les recettes brutes provenant de l'impôt des sociétés ont diminué de 1,8 milliards de dollars, ou 4,8 % par rapport à 2000-2001. Selon des données de Statistique Canada, les bénéfices des sociétés ont diminué de 20,7 % en 2001. Les mesures d'allégement fiscal annoncées dans le budget de février 2000 et dans l'énoncé économique et mise à jour budgétaire d'octobre 2000 ont aussi contribué à la baisse des recettes.

Les remboursements d'impôt des sociétés ont augmenté de 2,3 milliards de dollars, ou 32,2 %, par rapport à l'année précédente. Pendant la période allant d'avril à décembre 2001, 222 680 remboursements ont été envoyés, tandis que 104 594 remboursements avaient été envoyés au cours de la même période l'année précédente.

Les recettes brutes provenant de l'impôt des non-résidents et d'autres sources ont diminué de 188 millions de dollars, ou 4,2 %.

Le ministère des Finances établit les transferts aux provinces et aux territoires.

TPS (y compris la TPS sur les importations) et TVH

En 2001-2002, les recettes nettes relatives à la TPS/TVH, avant les transferts ont dépassé de 365 millions de dollars, ou 1,2 %, les recettes de l'année précédente.

Les recettes brutes relatives à la TPS/TVH ont, en 2001-2002, dépassé de 1,4 milliards de dollars, ou 2,3 %, les recettes de l'année précédente. Des données de Statistique Canada révèlent qu'en 2001, les ventes au détail ont augmenté de 4,4 % par rapport à 2000. Les remboursements de TPS/TVH ont augmenté de 1,1 milliards de dollars, ou 3,4 % par rapport à l'année 2000-2001.

Droits de douane

Les recettes douanières nettes ont dépassé de 209 millions de dollars, ou 7,5 %, celles de 2000-2001.

Les recettes douanières brutes ont connu, en 2001-2002, une hausse de 260 millions de dollars, ou 8,6 % par rapport à 2000-2001, surtout en raison de la fin du Pacte de l'automobile.

Les remboursements et drawbacks ont augmenté de 50 millions de dollars, ou 25,3 %.

Droits et taxes d'accise

Les droits et taxes d'accise bruts ont augmenté de 527 millions de dollars, ou 6,3 %. Cette hausse est principalement attribuable aux augmentations de la taxe sur le tabac, qui sont entrées en vigueur les 6 avril et 2 novembre 2001. Si l'on tient compte des remboursements, les droits et taxes d'accise nets ont augmenté de 391 millions de dollars, ou 4,7 %.

Recettes non fiscales

La baisse des recettes non fiscales est essentiellement attribuable à une décision d'adopter une disposition relative aux créances irrécouvrables liées à certaines saisies douanières.

Dépenses fédérales

Les dépenses fédérales ont diminué de 757 millions de dollars, ou 7 %. Une augmentation des versements de la prestation fiscale pour enfants a été compensée par l'élimination des paiements uniques qui ont été versés aux particuliers en 2000-2001, dans le cadre du programme gouvernemental visant à fournir un allégement relatif à l'augmentation des frais de chauffage. Certains paiements résiduels ont été faits en 2001-2002.

Information
financière supplémentaire non vérifiée

INFORMATION SUR LE RENDEMENT FINANCIER – CRÉDITS PARLEMENTAIRES

Introduction

Cette section fournit des détails sur le rendement de la gestion des ressources de l'Agence, pour rendre compte au Parlement de l'utilisation des crédits en 2001-2002. Ces renseignements complètent ceux qui sont fournis dans le *Rapport sur le rendement de l'ADRC* et satisfont aux exigences en matière de rapport établies pour les rapports ministériels sur le rendement. Ils sont aussi conformes aux renseignements sur l'ADRC figurant dans les Comptes publics de 2001-2002.

Méthode d'établissement des rapports financiers

Le financement de l'ADRC est fourni par le Parlement au moyen de crédits annuels (selon la méthode de comptabilité de caisse modifiée). L'ADRC rend compte de ses dépenses et de son rendement au Parlement dans le *Rapport sur le rendement de l'ADRC* et fournit dans cette section, selon la même méthode de comptabilité, des détails sur la gestion des crédits parlementaires. Cependant, ces renseignements ne tiennent pas compte, par exemple, de certains rajustements de comptabilité d'exercice comme ceux relatifs aux services fournis par d'autres ministères, qui font partie de l'état des résultats vérifié.

En plus de respecter les exigences en matière de rapport indiquées ci-dessus, l'ADRC doit aussi préparer ses états financiers annuels conformément avec les principes de comptabilité qui correspondent à ceux appliqués dans la préparation des états financiers du gouvernement du Canada (méthode de comptabilité d'exercice modifiée). En conséquence, l'État des résultats – Activités de l'Agence comprend des rajustements de comptabilité d'exercice, notamment pour les services fournis par d'autres ministères dont il est fait mention ci-dessus.

D'un bout à l'autre du *Rapport sur le rendement de l'ADRC* ainsi dans cette section, la méthode de la comptabilité de caisse modifiée est utilisée. Un rapprochement entre les dépenses indiquées dans le rapport sur le rendement et celles figurant dans l'État des résultats – Activités de l'Agence se trouve dans les tableaux 9 et 10, à partir de la page 2-64.

Information financière de l'ADRC

Agence des douanes et du revenu du Canada	**2001-2002**
Dépenses prévues	2 841 229 122 $
Autorisations totales	3 622 738 300 $
Dépenses réelles	3 441 494 088 $

Les rentrées de fonds brutes perçues par l'ADRC totalisent quelque 302 milliards de dollars, une augmentation de 2 % par rapport aux 296 milliards de dollars de 2000-2001.

Vue d'ensemble

Le montant des dépenses prévues indiqué ci-dessus représente le financement original de 2 841,2 millions de dollars approuvé par le Parlement, de même que le Budget supplémentaire des dépenses et les autres approbations du Conseil du Trésor ou redressements législatifs de 781,5 millions de dollars[1].

1. Les approbations en cours d'exercice comprennent des postes tels que les suivants : présentation d'ensemble se rapportant au Budget fédéral de février 2000, 60,1 millions de dollars; mesures annoncées dans l'énoncé économique d'octobre 2000, 0,5 million de dollars; examen des ressources et de la gestion, 225,3 millions de dollars; recettes additionnelles versées au Trésor public en 1999-2000 mais disponibles à l'ADRC pour 2001-2002, 0,6 million de dollars; Stratégie de contrôle du tabac, 10,9 millions de dollars; initiative de contrôle des produits intégrés de la criminalité, 0,3 million de dollars; litige sur le tabac, 3,6 millions de dollars; projet d'amélioration de la réceptivité du crédit pour la TPS/TVH, 14,5 millions de dollars; révision de la Loi sur l'accise, 8,5 millions de dollars; Système d'information financière (SIF), 8,7 millions de dollars; sécurité publique et antiterrorisme, 62,8 millions de dollars; initiatives Gouvernement en direct, 15,0 millions de dollars; report du budget d'exploitation de 2000-2001 à 2001-2002, 121,4 millions de dollars; report de 2000-2001 à 2001-2002 pour le programme d'allocation pour frais de chauffage, 62,6 millions de dollars; rajustements à plusieurs conventions collectives, 141,4 millions de dollars; rajustements aux régimes de prestations aux employés, 9,6 millions de dollars; et autres approbations, telles que les congés de maternité, les indemnités de départ et les paiements de vacances, 35,7 millions de dollars.

Les dépenses réelles correspondantes totalisaient 3 441,5 millions de dollars, laissant 181,2 millions de dollars non employés à la fin de l'exercice, desquels 3,1 millions de dollars, reliés à des initiatives spécifiques des programmes d'observation qui ne sont plus requises, sont retournés au Conseil du Trésor. Le solde de 178,1 millions de dollars est disponible pour utilisation par l'ADRC en 2002-2003. Cependant, de ce total, 20,3 millions de dollars sont liés au programme d'allocation pour frais de chauffage, ce qui laisse 157,7 millions de dollars disponibles pour les programmes ordinaires de l'ADRC. Des détails sur ce montant sont fournis dans le *Rapport sur le rendement de l'ADRC*, pour le secteur d'activité de la Gestion et de l'orientation organisationnelles.

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Tableau 1 : Sommaire des crédits approuvés

Besoins financiers par autorisation (en milliers de dollars)				
Crédit		**Dépenses prévues 2001-2002**	**Total des autorisations 2001-2002**	**Réel 2001-2002**
	Agence des douanes et du revenu du Canada			
1	Dépenses de fonctionnement	2 188 113	2 935 127	**2 759 277**
5	Dépenses en capital	13 727	27 236	**26 745**
10	Contributions	110 326	113 028	**108 125**
(S)	Ministre du Revenu national – Traitement et allocation pour automobile	52	68	**68**
(S)	Dépenses des recettes résultant de la poursuite des opérations en vertu de l'article 60 de la *Loi sur l'Agence des douanes et du revenu du Canada*	29 664	30 956	**30 956**
(S)	Contributions aux régimes d'avantages sociaux des employés	374 347	390 100	**390 100**
(S)	Versement d'allocations spéciales pour enfants	125 000	125 026	**125 026**
(S)	Dépenses provenant de la vente de biens excédentaires de l'État		480	**480**
(S)	Montants adjugés par les tribunaux		714	**714**
(S)	Remboursement de recettes de l'année précédente		3	**3**
	Total de l'Agence	**2 841 229**	**3 622 738**	**3 441 494**

Tableau 2 : Comparaison entre les dépenses totales prévues et les dépenses réelles

Dépenses prévues par opposition aux dépenses réelles par secteur d'activité à l'Agence (en milliers de dollars)

Secteurs d'activité	ETP	Fonctionnement	Dépenses en capital	Subventions et contributions votées	Total partiel : Dépenses brutes votées	Subventions et contributions législatives	Total des dépenses brutes	Moins : Recettes à valoir sur le crédit	Total des dépenses nettes
Services fiscaux	26 696	1 527 237		110 326	1 637 563		1 637 563	(105 492)	1 532 071
Total des autorisations	*29 840*	*1 907 702*		*113 028*	*2 020 730*		*2 020 730*	*(103 177)*	*1 917 553*
Dépenses réelles	**27 672**	**1 844 014**		**108 125**	**1 952 139**		**1 952 139**	**(96 677)**	**1 855 462**
Programmes de prestations et autres services	934	49 877			49 877	125 000	174 877	(380)	174 497
Total des autorisations	*1 075*	*128 698*			*128 698*	*125 026*	*253 724*	*(380)*	*253 344*
Dépenses réelles	**839**	**96 029**			**96 029**	**125 026**	**221 055**	**(380)**	**220 675**
Appels	1 212	74 266			74 266		74 266	(6 787)	67 479
Total des autorisations	*1 227*	*88 548*			*88 548*		*88 548*	*(6 394)*	*82 154*
Dépenses réelles	**1 141**	**81 446**			**81 446**		**81 446**	**(6 394)**	**75 052**
Services douaniers	7 902	450 791	13 727		464 518		464 518		464 518
Total des autorisations	*8 304*	*574 991*	*27 236*		*602 227*		*602 227*		*602 227*
Dépenses réelles	**7 348**	**533 444**	**26 745**		**560 189**		**560 189**		**560 189**
Gestion et orientation organisationnelles	6 541	632 050			632 050		632 050	(29 386)	602 664
Total des autorisations	*8 011*	*807 583*			*807 583*		*807 583*	*(40 123)*	*767 460*
Dépenses réelles	**8 729**	**767 589**			**767 589**		**767 589**	**(37 473)**	**730 116**
Total	43 285	2 734 221	13 727	110 326	2 858 274	125 000	2 983 274	(142 045)	2 841 229
Total des autorisations	*48 457*	*3 507 522*	*27 236*	*113 028*	*3 647 786*	*125 026*	*3 772 812*	*(150 074)*	*3 622 738*
Dépenses réelles	**45 729**	**3 322 522**	**26 745**	**108 125**	**3 457 392**	**125 026**	**3 582 418**	**(140 924)**	**3 441 494**
Autres recettes et dépenses									
Recettes non fiscales [1]									
Recettes disponibles – En vertu de la *Loi sur l'ADRC*									(29 664)
Total des autorisations									*(30 956)*
Dépenses réelles									**(30 956)**
Recettes non disponibles [2]									(326 149)
Total des autorisations									*(179 644)*
Dépenses réelles									**(179 644)**
Coût des services fournis par d'autres ministères sans frais [3]									427 632
Total des autorisations									*463 843*
Dépenses réelles									**463 843**
Coût net du programme									2 913 048
Total des autorisations									*3 875 981*
Dépenses réelles									**3 694 737**

1 Les détails se trouvent dans le Tableau 4.2.1
2 Les détails se trouvent dans le Tableau 4.2.2
3 Les détails se trouvent dans le Tableau 3.2

Remarque : Les données en caractères ordinaires sont les dépenses prévues selon le *Rapport sur les plans et priorités de 2001-2002*. Les données en caractères italiques indiquent le total des autorisations à partir du Budget principal, du Budget supplémentaire et des autres autorisations. Les données en caractères gras indiquent les dépenses ou les recettes réelles.

Tableau 1 : Sommaire des crédits approuvés

Besoins financiers par autorisation (en milliers de dollars)				
Crédit		Dépenses prévues 2001-2002	Total des autorisations 2001-2002	Réel 2001-2002
	Agence des douanes et du revenu du Canada			
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(S)	Remboursement de recettes de l'année précédente		3	**3**
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Tableau 2 : Comparaison entre les dépenses totales prévues et les dépenses réelles

Dépenses prévues par opposition aux dépenses réelles par secteur d'activité à l'Agence (en milliers de dollars)

Secteurs d'activité	ETP	Fonctionnement	Dépenses en capital	Subventions et contributions votées	Total partiel : Dépenses brutes votées	Subventions et contributions législatives	Total des dépenses brutes	Moins : Recettes à valoir sur le crédit	Total des dépenses nettes
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Dépenses réelles	**27 672**	**1 844 014**		**108 125**	**1 952 139**		**1 952 139**	**(96 677)**	**1 855 462**
Programmes de prestations et autres services	934	49 877			49 877	125 000	174 877	(380)	174 497
Total des autorisations	*1 075*	*128 698*			*128 698*	*125 026*	*253 724*	*(380)*	*253 344*
Dépenses réelles	**839**	**96 029**			**96 029**	**125 026**	**221 055**	**(380)**	**220 675**
Appels	1 212	74 266			74 266		74 266	(6 787)	67 479
Total des autorisations	*1 227*	*88 548*			*88 548*		*88 548*	*(6 394)*	*82 154*
Dépenses réelles	**1 141**	**81 446**			**81 446**		**81 446**	**(6 394)**	**75 052**
Services douaniers	7 902	450 791	13 727		464 518		464 518		464 518
Total des autorisations	*8 304*	*574 991*	*27 236*		*602 227*		*602 227*		*602 227*
Dépenses réelles	**7 348**	**533 444**	**26 745**		**560 189**		**560 189**		**560 189**
Gestion et orientation organisationnelles	6 541	632 050			632 050		632 050	(29 386)	602 664
Total des autorisations	*8 011*	*807 583*			*807 583*		*807 583*	*(40 123)*	*767 460*
Dépenses réelles	**8 729**	**767 589**			**767 589**		**767 589**	**(37 473)**	**730 116**
Total	43 285	2 734 221	13 727	110 326	2 858 274	125 000	2 983 274	(142 045)	2 841 229
Total des autorisations	*48 457*	*3 507 522*	*27 236*	*113 028*	*3 647 786*	*125 026*	*3 772 812*	*(150 074)*	*3 622 738*
Dépenses réelles	**45 729**	**3 322 522**	**26 745**	**108 125**	**3 457 392**	**125 026**	**3 582 418**	**(140 924)**	**3 441 494**
Autres recettes et dépenses									
Recettes non fiscales [1]									
Recettes disponibles – En vertu de la *Loi sur l'ADRC*									(29 664)
Total des autorisations									*(30 956)*
Dépenses réelles									**(30 956)**
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Remarque : Les données en caractères ordinaires sont les dépenses prévues selon le *Rapport sur les plans et priorités de 2001-2002*. Les données en caractères italiques indiquent le total des autorisations à partir du Budget principal, du Budget supplémentaire et des autres autorisations. Les données en caractères gras indiquent les dépenses ou les recettes réelles.

Tableau 3 : Comparaison de données historiques – Dépenses totales prévues et dépenses réelles

Dépenses prévues par opposition aux dépenses réelles par secteur d'activité à l'Agence
(en milliers de dollars)

Secteurs d'activité	Réel 1999-2000	Réel 2000-2000	Dépenses prévues 2001-2002	Total des autorisations 2001-2002	Réel 2001-2002
Services fiscaux	1 634 723	1 751 826	1 532 071	*1 917 553*	**1 855 462**
Programmes de prestations et autres services	128 514	154 152	174 497	*190 792*	**178 464**
Appels	69 008	70 989	67 479	*82 154*	**75 052**
Services douaniers	479 302	495 885	464 518	*602 227*	**560 189**
Gestion et orientation organisationnelles	623 623	628 602	602 664	*767 460*	**730 116**
Total partiel	2 935 170	3 101 454	2 841 229	*3 560 186*	**3 399 283**
Plus : Programmes de prestations et autres services (allocation pour frais de chauffage)		1 459 267	–	*62 552*	**42 211**
Total	2 935 170	4 560 721	2 841 229	*3 622 738*	**3 441 494**

Tableau 3.1 : Détails des dépenses par article

(en milliers de dollars)	Réel 1999-2000	Réel 2000-2001	Dépenses prévues 2001-2002	Total des autorisations 2001-2002	Réel 2001-2002
Personnel					
Traitements et salaires	1 916 632	2 015 040	1 919 757	2 441 441	**2 259 535**
Cotisations aux régimes d'avantage sociaux des employés	394 479	414 548	374 347	390 100	**390 100**
Total partiel	2 311 111	2 429 588	2 294 104	2 831 541	**2 649 635**
Produits et services					
Transports et communications	160 377	174 010	129 353	179 560	**184 610**
Information	2 478	4 948	28 370	5 033	**6 583**
Services professionnels et spéciaux	154 801	146 830	106 319	153 606	**176 198**
Locations	11 656	11 414	8 903	11 669	**12 032**
Achat de services de réparation et d'entretien	58 647	81 890	40 295	83 334	**79 045**
Services publics, matériel et fournitures	62 323	64 176	35 531	67 958	**62 611**
Autres subventions et paiements	13 003	1 461 632	29 814	65 214	**42 923**
Achat des machines et d'équipement	97 748	94 501	61 532	109 607	**110 748**
Total partiel	561 033	2 039 401	440 117	675 981	**674 750**
Capital [1]					
Achat de terrains, bâtiments et ouvrages	15 323	2 888	13 727	27 236	**24 882**
Paiements de transfert					
Subventions (paiements législatifs)	88 227	102 689	125 000	125 026	**125 026**
Contributions	94 900	118 953	110 326	113 028	**108 125**
Total partiel	183 127	221 642	235 326	238 054	**233 151**
Dépenses brutes	3 070 594	4 693 519	2 983 274	3 772 812	**3 582 418**
Moins : Recettes à valoir sur le crédit	(135 424)	(132 798)	(142 045)	(150 074)	**(140 924)**
Dépenses nettes	2 935 170	4 560 721	2 841 229	3 622 738	**3 441 494**

[1] Une partie du crédit 5 de l'Agence (dépenses en capital) est dépensée sous la rubrique « Achat de services de réparation et d'entretien ».

Tableau 3.2 : Coût des services fournis sans frais par d'autres ministères

(en milliers de dollars)	Réel 1999-2000	Réel 2000-2001	Prévu 2001-2002	Total des autorisations 2001-2002	Réel 2001-2002
Locaux fournis par Travaux publics et Services gouvernementaux Canada (TPSGC)	196 317	214 326	220 000	222 495	**222 495**
Part de l'employeur des coûts des avantages sociaux et des primes d'assurance acquittée par le Secrétariat du Conseil du Trésor	105 415	112 842	143 978	169 465	**169 465**
Services juridiques fournis par le ministère de la Justice	46 886	57 907	56 162	65 072	**65 072**
Services de vérification fournis par le Bureau du vérificateur général	4 358	3 270	5 000	4 000	**4 000**
Indemnités pour accidents du travail fournies par Développement des ressources humaines Canada	2 660	3 032	2 492	2 811	**2 811**
Coût total des services fournis sans frais par d'autres ministères	355 636	391 377	427 632	463 843	**463 843**

Tableau 3 : Comparaison de données historiques – Dépenses totales prévues et dépenses réelles

Dépenses prévues par opposition aux dépenses réelles par secteur d'activité à l'Agence
(en milliers de dollars)

Secteurs d'activité	Réel 1999-2000	Réel 2000-2000	Dépenses prévues 2001-2002	Total des autorisations 2001-2002	Réel 2001-2002
Services fiscaux	1 634 723	1 751 826	1 532 071	*1 917 553*	**1 855 462**
Programmes de prestations et autres services	128 514	154 152	174 497	*190 792*	**178 464**
Appels	69 008	70 989	67 479	*82 154*	**75 052**
Services douaniers	479 302	495 885	464 518	*602 227*	**560 189**
Gestion et orientation organisationnelles	623 623	628 602	602 664	*767 460*	**730 116**
Total partiel	2 935 170	3 101 454	2 841 229	*3 560 186*	**3 399 283**
Plus : Programmes de prestations et autres services (allocation pour frais de chauffage)		1 459 267	–	*62 552*	**42 211**
Total	2 935 170	4 560 721	2 841 229	*3 622 738*	**3 441 494**

Tableau 3.1 : Détails des dépenses par article

(en milliers de dollars)	Réel 1999-2000	Réel 2000-2001	Dépenses prévues 2001-2002	Total des autorisations 2001-2002	Réel 2001-2002
Personnel					
Traitements et salaires	1 916 632	2 015 040	1 919 757	2 441 441	**2 259 535**
Cotisations aux régimes d'avantage sociaux des employés	394 479	414 548	374 347	390 100	**390 100**
Total partiel	2 311 111	2 429 588	2 294 104	2 831 541	**2 649 635**
Produits et services					
Transports et communications	160 377	174 010	129 353	179 560	**184 610**
Information	2 478	4 948	28 370	5 033	**6 583**
Services professionnels et spéciaux	154 801	146 830	106 319	153 606	**176 198**
Locations	11 656	11 414	8 903	11 669	**12 032**
Achat de services de réparation et d'entretien	58 647	81 890	40 295	83 334	**79 045**
Services publics, matériel et fournitures	62 323	64 176	35 531	67 958	**62 611**
Autres subventions et paiements	13 003	1 461 632	29 814	65 214	**42 923**
Achat des machines et d'équipement	97 748	94 501	61 532	109 607	**110 748**
Total partiel	561 033	2 039 401	440 117	675 981	**674 750**
Capital [1]					
Achat de terrains, bâtiments et ouvrages	15 323	2 888	13 727	27 236	**24 882**
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Subventions (paiements législatifs)	88 227	102 689	125 000	125 026	**125 026**
Contributions	94 900	118 953	110 326	113 028	**108 125**
Total partiel	183 127	221 642	235 326	238 054	**233 151**
Dépenses brutes	3 070 594	4 693 519	2 983 274	3 772 812	**3 582 418**
Moins : Recettes à valoir sur le crédit	(135 424)	(132 798)	(142 045)	(150 074)	**(140 924)**
Dépenses nettes	2 935 170	4 560 721	2 841 229	3 622 738	**3 441 494**

[1] Une partie du crédit 5 de l'Agence (dépenses en capital) est dépensée sous la rubrique « Achat de services de réparation et d'entretien ».

Tableau 3.2 : Coût des services fournis sans frais par d'autres ministères

(en milliers de dollars)	Réel 1999-2000	Réel 2000-2001	Prévu 2001-2002	Total des autorisations 2001-2002	Réel 2001-2002
Locaux fournis par Travaux publics et Services gouvernementaux Canada (TPSGC)	196 317	214 326	220 000	222 495	**222 495**
Part de l'employeur des coûts des avantages sociaux et des primes d'assurance acquittée par le Secrétariat du Conseil du Trésor	105 415	112 842	143 978	169 465	**169 465**
Services juridiques fournis par le ministère de la Justice	46 886	57 907	56 162	65 072	**65 072**
Services de vérification fournis par le Bureau du vérificateur général	4 358	3 270	5 000	4 000	**4 000**
Indemnités pour accidents du travail fournies par Développement des ressources humaines Canada	2 660	3 032	2 492	2 811	**2 811**
Coût total des services fournis sans frais par d'autres ministères	355 636	391 377	427 632	463 843	**463 843**

Tableau 4 : Recettes

L'ADRC est responsable de percevoir des recettes non fiscales, comme le font les autres ministères et organismes, et des recettes fiscales, conformément à son mandat, tel que décrit dans les états financiers vérifiés.

Tableau 4.1 : Rentrées de recettes par genre

(en milliers de dollars)	Rentrées brutes 2001-2002	Remboursements, drawbacks et crédits[1] 2001-2002	Rentrées nettes 2001-2002	Rentrées nettes 2000-2001	Rentrées nettes 1999-2000
Impôt sur le revenu					
Particuliers [2]	186 478 861	25 881 835	**160 597 026**	157 334 885	148 561 242
Sociétés [3]	36 132 455	9 211 138	**26 921 317**	30 761 005	25 450 705
Non-résidents	2 670 789	42 773	**2 628 016**	2 705 658	2 367 650
Impôt sur les revenus pétroliers	–	–	–	(2 157)	(29 208)
Divers [4]	1 640 830	119 314	**1 521 516**	1 606 576	1 131 635
Total partiel	226 922 935	35 255 060	**191 667 875**	192 405 967	177 482 024
Douanes, accise, TPS et TVH					
Taxe sur les produits et services (TPS)/ taxe de vente harmonisée (TVH) [5]	62 240 984	35 197 989	**27 042 995**	26 739 812	24 541 877
Droits de douane à l'importation	3 265 393	248 772	**3 016 621**	2 807 317	2 105 117
Taxe de vente fédérale	3 566	9 339	**(5 773)**	(34 564)	(81 078)
Carburants moteurs	4 763 990	6 065	**4 757 925**	4 807 441	4 786 341
Droit d'accise	2 411 180	87 382	**2 323 798**	2 210 816	2 240 801
Autres taxes d'accise	1 691 213	50 554	**1 640 659**	1 265 988	1 168 429
Total partiel	74 376 326	35 600 101	**38 776 225**	37 796 810	34 761 487
Autres					
Taxe de transport aérien [6]	–	–	–	–	2 783
Taxes provinciales sur le tabac et l'alcool	39 458	–	**39 458**	38 470	26 826
Total partiel	39 458	–	**39 458**	38 470	29 609
Total des recettes fiscales	301 338 719	70 855 161	**230 483 558**	230 241 247	212 273 120
Recettes non fiscales [7]	210 742	–	**210 742**	201 158	154 975
Total des recettes	301 549 461	70 855 161	**230 694 300**	230 442 405	212 428 095

1 Sont compris dans les remboursements, drawbacks et crédits les paiements suivants : (en milliers de dollars)
A. Prestation fiscale pour enfant (PFE), sous la rubrique « Impôt sur le revenu – Particuliers » :

2001-2002 7 557 029 $
2000-2001 6 810 968 $
1999-2000 5 999 541 $

B. Crédit aux particuliers sous la rubrique « Taxe sur les produits et services (TPS)/taxe de vente harmonisée (TVH) » :

2001-2002 2 963 731 $
2000-2001 2 901 708 $
1999-2000 2 846 992 $

2 Les rentrées brutes comprennent les cotisations au Régime de pensions du Canada et à l'assurance-emploi, la portion provinciale de l'impôt sur le revenu personnel, et les remboursements de sécurité de la vieillesse et excluent les remboursement des prestations d'assurance-emploi.

3 Comprend la partie provinciale de l'impôt sur le revenu des sociétés.

4 Comprend les recettes fiscales provenant des fiducies et des successions ainsi que des déclarations spéciales non traitées par les principaux systèmes en place.

5 Comprend la partie provinciale de la TVH perçue pour le compte des provinces participantes : 2 133 467 801 $ en 2001-2002.

6 La taxe de transport aérien a été supprimée à la fin de 1997-1998.

7 Comprend toutes les recettes non fiscales de l'Agence (disponibles et non disponibles telles qu'indiquées plus loin dans le Tableau 4.2), à l'exception des recettes à valoir sur le crédit 1 – Dépenses de fonctionnement.

Tableau 4.1.1 : Répartition de rentrées de recettes

(en milliers de dollars)	Rentrées brutes 2001-2002	Remboursements, drawbacks et crédit[1] 2001-2002	Rentrées nettes 2001-2002	Rentrées nettes 2000-2001	Rentrées nettes 1999-2000
Fédéral					
Impôt sur le revenu	147 278 711	35 255 060	**112 023 651**	115 639 875	106 167 393
Taxe sur les produits et services (TPS)/ taxe de vente harmonisée (TVH)	60 107 516	35 197 989	**24 909 527**	24 896 185	22 815 708
Autres taxes, droits et recettes non fiscales [2]	12 346 084	402 112	**11 943 972**	11 258 155	10 377 368
Total partiel [3]	219 732 311	70 855 161	**148 877 150**	151 794 215	139 360 469
Provincial					
Impôt sur le revenu					
Particulier	35 111 305	–	**35 111 305**	33 880 720	33 473 467
Sociétés	2 836 826	–	**2 836 826**	2 736 355	2 131 298
Total partiel	37 948 131	–	**37 948 131**	36 617 075	35 604 765
Taxe de vente harmonisée (TVH) [4]	2 133 468	–	**2 133 468**	1 843 627	1 726 169
Autres recouvrements au nom des provinces [5]	39 458	–	**39 458**	38 470	26 826
Total partiel	40 121 057	–	**40 121 057**	38 499 172	37 357 760
Cotisations au Régime de pensions du Canada [6]	23 353 905	–	**23 353 905**	21 161 664	16 871 726
Cotisations d'assurance-emploi [6]	18 342 188	–	**18 342 188**	18 987 354	18 838 140
Total des recettes réparties	301 549 461	70 855 161	**230 694 300**	230 442 405	212 428 095

1 Sont compris dans les remboursements, drawbacks et crédits les paiements suivants : (en milliers de dollars)
A. Prestation fiscale pour enfant (PFE), sous la rubrique « Impôt sur le revenu fédéral » :

2001-2002	7 557 029 $
2000-2001	6 810 968 $
1999-2000	5 999 541 $

B. Crédit aux particuliers sous la rubrique « Taxe sur les produits et services (TPS)/taxe de vente harmonisée (TVH) » :

2001-2002	2 963 731 $
2000-2001	2 901 708 $
1999-2000	2 846 992 $

2 Les « Autres taxes, droits et recettes non fiscales » diffèrent du montant inscrit aux Comptes publics en raison d'écarts temporaires entre la perception et le versement des taxes applicables aux provinces. L'écart en 2001-2002 est de 1 085 000 $ car les Comptes publics totalisent 11 945 057 $.

3 Rapprochement du total des recettes fiscales fédérales à partir de l'État des résultats – Activités administrées au Tableau 4.1.1 (en milliers de dollars)

Total recettes fiscales fédérales		158 375 947 $
Plus :	Prestations de la sécurité de la vieillesse remboursées	733 522 $
	Changement dans le passif pour les remboursements d'impôt importants	77 700 $
	Recettes non fiscales	210 742 $
Moins :	Prestations fiscales pour enfants	(7 557 029 $)
	Crédit pour taxe sur les produits et services	(2 963 732 $)
	Total partiel (Tableau 4.1.1)	148 877 150 $
Plus :	Rajustements provinciaux (voir Remarque 2)	1 085 $
	Comptes publics du Canada	148 878 235 $

4 Taxe de vente harmonisée prélevée au nom des provinces participantes.

5 Autres recouvrements pour le compte des provinces peuvent comprendre les montants perçus dans un exercice mais non encore versés à une province.

6 Les cotisations au Régime de pensions du Canada et à l'assurance-emploi sont réparties à partir de la perception de l'impôt sur le revenu des particuliers.

Tableau 4 : Recettes

L'ADRC est responsable de percevoir des recettes non fiscales, comme le font les autres ministères et organismes, et des recettes fiscales, conformément à son mandat, tel que décrit dans les états financiers vérifiés.

Tableau 4.1 : Rentrées de recettes par genre

(en milliers de dollars)	Rentrées brutes 2001-2002	Remboursements, drawbacks et crédits[1] 2001-2002	Rentrées nettes 2001-2002	Rentrées nettes 2000-2001	Rentrées nettes 1999-2000
Impôt sur le revenu					
Particuliers [2]	186 478 861	25 881 835	**160 597 026**	157 334 885	148 561 242
Sociétés [3]	36 132 455	9 211 138	**26 921 317**	30 761 005	25 450 705
Non-résidents	2 670 789	42 773	**2 628 016**	2 705 658	2 367 650
Impôt sur les revenus pétroliers	–	–	–	(2 157)	(29 208)
Divers [4]	1 640 830	119 314	**1 521 516**	1 606 576	1 131 635
Total partiel	226 922 935	35 255 060	**191 667 875**	192 405 967	177 482 024
Douanes, accise, TPS et TVH					
Taxe sur les produits et services (TPS)/ taxe de vente harmonisée (TVH) [5]	62 240 984	35 197 989	**27 042 995**	26 739 812	24 541 877
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Total partiel	74 376 326	35 600 101	**38 776 225**	37 796 810	34 761 487
Autres					
Taxe de transport aérien [6]	–	–	–	–	2 783
Taxes provinciales sur le tabac et l'alcool	39 458	–	**39 458**	38 470	26 826
Total partiel	39 458	–	**39 458**	38 470	29 609
Total des recettes fiscales	301 338 719	70 855 161	**230 483 558**	230 241 247	212 273 120
Recettes non fiscales [7]	210 742	–	**210 742**	201 158	154 975
Total des recettes	301 549 461	70 855 161	**230 694 300**	230 442 405	212 428 095

1 Sont compris dans les remboursements, drawbacks et crédits les paiements suivants : (en milliers de dollars)
A. Prestation fiscale pour enfant (PFE), sous la rubrique « Impôt sur le revenu – Particuliers » :

2001-2002 7 557 029 $
2000-2001 6 810 968 $
1999-2000 5 999 541 $

B. Crédit aux particuliers sous la rubrique « Taxe sur les produits et services (TPS)/taxe de vente harmonisée (TVH) » :

2001-2002 2 963 731 $
2000-2001 2 901 708 $
1999-2000 2 846 992 $

2 Les rentrées brutes comprennent les cotisations au Régime de pensions du Canada et à l'assurance-emploi, la portion provinciale de l'impôt sur le revenu personnel, et les remboursements de sécurité de la vieillesse et excluent les remboursement des prestations d'assurance-emploi.
3 Comprend la partie provinciale de l'impôt sur le revenu des sociétés.
4 Comprend les recettes fiscales provenant des fiducies et des successions ainsi que des déclarations spéciales non traitées par les principaux systèmes en place.
5 Comprend la partie provinciale de la TVH perçue pour le compte des provinces participantes : 2 133 467 801 $ en 2001-2002.
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7 Comprend toutes les recettes non fiscales de l'Agence (disponibles et non disponibles telles qu'indiquées plus loin dans le Tableau 4.2), à l'exception des recettes à valoir sur le crédit 1 – Dépenses de fonctionnement.

Tableau 4.1.1 : Répartition de rentrées de recettes

(en milliers de dollars)	Rentrées brutes 2001-2002	Remboursements, drawbacks et crédit[1] 2001-2002	Rentrées nettes 2001-2002	Rentrées nettes 2000-2001	Rentrées nettes 1999-2000
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Impôt sur le revenu	147 278 711	35 255 060	**112 023 651**	115 639 875	106 167 393
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Autres taxes, droits et recettes non fiscales [2]	12 346 084	402 112	**11 943 972**	11 258 155	10 377 368
Total partiel [3]	219 732 311	70 855 161	**148 877 150**	151 794 215	139 360 469
Provincial					
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Particulier	35 111 305	-	**35 111 305**	33 880 720	33 473 467
Sociétés	2 836 826	-	**2 836 826**	2 736 355	2 131 298
Total partiel	37 948 131	–	**37 948 131**	36 617 075	35 604 765
Taxe de vente harmonisée (TVH) [4]	2 133 468	-	**2 133 468**	1 843 627	1 726 169
Autres recouvrements au nom des provinces [5]	39 458	-	**39 458**	38 470	26 826
Total partiel	40 121 057	–	**40 121 057**	38 499 172	37 357 760
Cotisations au Régime de pensions du Canada [6]	23 353 905	-	**23 353 905**	21 161 664	16 871 726
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Total des recettes réparties	301 549 461	70 855 161	**230 694 300**	230 442 405	212 428 095

1 Sont compris dans les remboursements, drawbacks et crédits les paiements suivants : (en milliers de dollars)
A. Prestation fiscale pour enfant (PFE), sous la rubrique « Impôt sur le revenu fédéral » :

2001-2002	7 557 029 $
2000-2001	6 810 968 $
1999-2000	5 999 541 $

B. Crédit aux particuliers sous la rubrique « Taxe sur les produits et services (TPS)/taxe de vente harmonisée (TVH) » :

2001-2002	2 963 731 $
2000-2001	2 901 708 $
1999-2000	2 846 992 $

2 Les « Autres taxes, droits et recettes non fiscales » diffèrent du montant inscrit aux Comptes publics en raison d'écarts temporaires entre la perception et le versement des taxes applicables aux provinces. L'écart en 2001-2002 est de 1 085 000 $ car les Comptes publics totalisent 11 945 057 $.

3 Rapprochement du total des recettes fiscales fédérales à partir de l'État des résultats – Activités administrées au Tableau 4.1.1 (en milliers de dollars)

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Plus :	Prestations de la sécurité de la vieillesse remboursées	733 522 $
	Changement dans le passif pour les remboursements d'impôt importants	77 700 $
	Recettes non fiscales	210 742 $
Moins :	Prestations fiscales pour enfants	(7 557 029 $)
	Crédit pour taxe sur les produits et services	(2 963 732 $)
	Total partiel (Tableau 4.1.1)	148 877 150 $
Plus :	Rajustements provinciaux (voir Remarque 2)	1 085 $
	Comptes publics du Canada	148 878 235 $

4 Taxe de vente harmonisée prélevée au nom des provinces participantes.

5 Autres recouvrements pour le compte des provinces peuvent comprendre les montants perçus dans un exercice mais non encore versés à une province.

6 Les cotisations au Régime de pensions du Canada et à l'assurance-emploi sont réparties à partir de la perception de l'impôt sur le revenu des particuliers.

Tableau 4.2 : Total des recettes non fiscales disponibles et non disponibles

(en milliers de dollars)	Réel 1999-2000	Réel 2000-2001	Prévu 2001-2002	Réel 2001-2002
Recettes disponibles à valoir sur le credit 1 – Dépenses de fonctionnement				
Cotisations au Régime de pensions du Canada	57 676	49 712	61 472	**52 680**
Cotisations d'assurance-emploi	77 748	83 086	80 573	**78 244**
Total partiel	135 424	132 798	142 045	**140 924**
Recettes disponibles – En vertu de l'article 60 de la *Loi sur l'ADRC* [1]	–	37 035	29 664	**30 956**
Total des recettes disponibles	**135 424**	**169 833**	**171 709**	**171 880**
Total des recettes non disponibles [2]	**154 975**	**163 883**	**326 149**	**179 644**
Total des recettes non fiscales disponibles et non disponibles	**290 399**	**333 716**	**497 858**	**351 524**
Total des recettes disponibles et non disponibles autres que les recettes à valoir sur le crédit [3]	154 975	200 918	355 813	**210 600**

1 Les détails se trouvent dans le Tableau 4.2.1

2 Les détails se trouvent dans le Tableau 4.2.2

3 Rapprochement du total des recettes non fiscales disponibles et non disponibles autres que les recettes à valoir sur le crédit : (en milliers de dollars)

	Réel 2000-2001	Réel 2001-2002
Total des recettes disponibles (méthode de comptabilité de caisse complète) et non disponibles autres que les recettes à valoir sur le crédit (méthode de comptabilité de caisse modifiée)	200 918 $	210 600 $
Rajustements pour les recettes avec la méthode de comptabilité d'exercice modifiée (à partir d'une méthode de comptabilité d'exercice complète)	240 $	142 $
Total des recettes non fiscales selon les Comptes publics du Canada	201 158 $	210 742 $

Tableau 4.2.1 : Recettes non fiscales disponibles en vertu de la *Loi sur l'ADRC*

(en milliers de dollars)	Réel 2000-2001	Prévu 2001-2002	Réel 2001-2002
Remboursements de dépenses d'années antérieures	934		**2 979**
Ventes des produits et services			
Droits et privilèges			
Boutiques hors taxes [1]	5 568	5 400	
Frais d'agrément des courtiers	388	403	**378**
Frais d'entrepôt des douanes	1 137	1 000	**1 249**
Autres	96	100	**241**
Services de nature réglementaire			
Frais de décisions	1 321	3 100	**2 186**
Autres	755	476	**1 133**
Services de nature non réglementaire			
Administration des programmes provinciaux	24 185	18 470	**21 519**
Frais de services spéciaux	1 810	1 852	**1 761**
Autres	771	795	**585**
Autres taxes et redevances	70	51	**36**
Total Partiel	37 035	31 647	**32 067**
Moins : Montants perçus pour le compte d'autres ministères	0	1 983	**1 111**
Total des recettes non fiscales disponibles en vertu de l'article 60 de la *Loi sur l'ADRC* (*rentrées de fonds*) [2]	37 035	29 664	**30 956**

1 La révision d'avril 2001 du régime fiscal a prévu, pour la première fois, une taxe sur les produits du tabac achetés dans les boutiques hors taxes. Compte tenu de ce changement, on a déterminé qu'il fallait prendre une mesure pour réduire les frais d'exploitation de ces boutiques. Par conséquent, le 6 juin 2002, l'article 5 du *Règlement sur les boutiques hors taxes* a été abrogé, ce qui a donné lieu à l'élimination des frais d'agrément payés par les boutiques hors taxes. En vertu de l'alinéa 167.1(a) de la *Loi sur les douanes*, on a donné effet rétroactif à cette mesure afin d'accorder une disperise des frais d'agrément payables sur les recettes brutes générées par les ventes des boutiques hors taxes après le 1er juillet 2001. Les remboursements seront versés en 2002-2003. En conséquence, les recettes provenant des boutiques hors taxes pour 2001-2002 ne sont pas disponibles à l'ADRC en tant que recettes non fiscales disponibles. Elles ont donc été reclassifiées en tant que recettes non fiscales non disponibles.

2 D'après la méthode de comptabilité de caisse complète. Les recettes disponibles pour l'ADRC sont enregistrées à 31 098 000 $ en vertu de la méthode de comptabilité de caisse modifiée tel qu'indiquées à la Remarque 4 de l'État des résultats – Activités de l'Agence et dans les Comptes publics du Canada.

Tableau 4.2 : Total des recettes non fiscales disponibles et non disponibles

(en milliers de dollars)	Réel 1999-2000	Réel 2000-2001	Prévu 2001-2002	Réel 2001-2002
Recettes disponibles à valoir sur le crédit 1 - Dépenses de fonctionnement				
Cotisations au Régime de pensions du Canada	57 676	49 712	61 472	**62 680**
Cotisations d'assurance-emploi	77 748	83 086	80 573	**78 244**
Total partiel	135 424	132 798	142 045	**140 924**
Recettes disponibles – En vertu de l'article 60 de la *Loi sur l'ADRC* [1]	–	37 035	29 664	**30 956**
Total des recettes disponibles	**135 424**	**169 833**	**171 709**	**171 880**
Total des recettes non disponibles [2]	**154 975**	**163 883**	**326 149**	**179 644**
Total des recettes non fiscales disponibles et non disponibles	**290 399**	**333 716**	**497 858**	**351 524**
Total des recettes disponibles et non disponibles autres que les recettes à valoir sur le crédit [3]	154 975	200 918	355 813	**210 600**

1 Les détails se trouvent dans le Tableau 4.2.1

2 Les détails se trouvent dans le Tableau 4.2.2

3 Rapprochement du total des recettes non fiscales disponibles et non disponibles autres que les recettes à valoir sur le crédit : (en milliers de dollars)

	Réel 2000-2001	Réel 2001-2002
Total des recettes disponibles (méthode de comptabilité de caisse complète) et non disponibles autres que les recettes à valoir sur le crédit (méthode de comptabilité de caisse modifiée)	200 918 $	210 600 $
Rajustements pour les recettes avec la méthode de comptabilité d'exercice modifiée (à partir d'une méthode de comptabilité d'exercice complète)	240 $	142 $
Total des recettes non fiscales selon les Comptes publics du Canada	201 158 $	210 742 $

Tableau 4.2.1 : Recettes non fiscales disponibles en vertu de la *Loi sur l'ADRC*

(en milliers de dollars)	Réel 2000-2001	Prévu 2001-2002	Réel 2001-2002
Remboursements de depenses d'annees anterieures	934		**2 979**
Ventes des produits et services			
Droits et privilèges			
Boutiques hors taxes [1]	5 568	5 400	
Frais d'agrément des courtiers	388	403	**378**
Frais d'entrepôt des douanes	1 137	1 000	**1 249**
Autres	96	100	**241**
Services de nature réglementaire			
Frais de décisions	1 321	3 100	**2 186**
Autres	755	476	**1 133**
Services de nature non réglementaire			
Administration des programmes provinciaux	24 185	18 470	**21 519**
Frais de services spéciaux	1 810	1 852	**1 761**
Autres	771	795	**585**
Autres taxes et redevances	70	51	**36**
Total Partiel	37 035	31 647	**32 067**
Moins : Montants perçus pour le compte d'autres ministères	0	1 983	**1 111**
Total des recettes non fiscales disponibles en vertu de l'article 60 de la *Loi sur l'ADRC (rentrées de fonds)* [2]	37 035	29 664	**30 956**

1 La révision d'avril 2001 du régime fiscal a prévu, pour la première fois, une taxe sur les produits du tabac achetés dans les boutiques hors taxes. Compte tenu de ce changement, on a déterminé qu'il fallait prendre une mesure pour réduire les frais d'exploitation de ces boutiques. Par conséquent, le 6 juin 2002, l'article 5 du *Règlement sur les boutiques hors taxes* a été abrogé, ce qui a donné lieu à l'élimination des frais d'agrément payés par les boutiques hors taxes. En vertu de l'alinéa 167.1(a) de la *Loi sur les douanes*, on a donné effet rétroactif à cette mesure afin d'accorder une disperise des frais d'agrément payables sur les recettes brutes générées par les ventes des boutiques hors taxes après le 1er juillet 2001. Les remboursements seront versés en 2002-2003. En conséquence, les recettes provenant des boutiques hors taxes pour 2001-2002 ne sont pas disponibles à l'ADRC en tant que recettes non fiscales disponibles. Elles ont donc été reclassifiées en tant que recettes non fiscales non disponibles.

2 D'après la méthode de comptabilité de caisse complète. Les recettes disponibles pour l'ADRC sont enregistrées à 31 098 000 $ en vertu de la méthode de comptabilité de caisse modifiée tel qu'indiquées à la Remarque 4 de l'État des résultats – Activités de l'Agence et dans les Comptes publics du Canada.

Tableau 4.2.2 : Recettes non fiscales non disponibles

(en milliers de dollars)	Réel 1999-2000	Réel 2000-2001	Prévu 2001-2002	Réel 2001-2002
Remboursements de dépenses d'années antérieures				
Remboursements de dépenses d'années antérieures	4 894		4 992	
Redressements de sommes à payer de l'année précédente	2 271	10 117	2 315	**1 594**
Ventes de produits et services				
Droits et privilèges				
Boutiques hors taxes	5 168			**5 531**
Frais d'agrément des courtiers	982			
Frais d'entrepôt des douanes	766			
Autres	109			
Location de biens et d'édifices publics				
Location et utilisation de biens publics	643	669	654	**645**
Services de nature réglementaire				
Frais de décisions	1 166			
Autres	44	15		**18**
Services de nature non réglementaire				
Administration de programmes provinciaux	20 652			
Frais de services spéciaux	1 227			
Autres	1 241	67		
Autres frais	5 191	296	745	**286**
Produit de la vente de biens excédentaires de l'État	378	640	384	**327**
Divers				
Recouvrement d'avantages sociaux des employés	22 406	26 301	148 765	**25 512**
Autres	3 041	5 060	4 427	**3 028**
Intérêts payés sur les recettes non fiscales - Autres		11		**11**
Total Partiel	70 179	43 176	162 282	**36 952**
Intérêts et pénalités gagnés sur les recettes				
Pénalités - TPS	79 380	87 641	72 650	**92 443**
Pénalités - Autres	5 748	4 289	4 310	**4 079**
Intérêts - TPS	55 663	70 293	65 614	**74 684**
Intérêts - Autres	5 638	11 548	6 000	**8 154**
Autres recettes non fiscales				
Recettes des amendes				
Amendes et confiscations	4 683	14 931	6 140	**8 566**
Saisies (bureaux)	8 410	11 209	8 000	**7 684**
Saisies des services d'enquête	604	791	1 000	**985**
Saisies des douanes	(40)	(670)	153	**(172)**
Ventes de produits de base et d'information				
Vente d'objets non réclamés, mis sous scellés, etc.	1 178	65		**70**
Autres	214	2		
Total Partiel	161 478	200 099	163 867	**196 493**
Intérêts payés sur les remboursements - TPS	(31 395)	(41 328)		**(45 217)**
Intérêts payés sur les remboursements - Autres	(45 287)	(38 064)		**(8 584)**
Total des recettes non fiscales non disponibles	**154 975**	**163 883**	**326 149**	**179 644**

Tableau 4.3 : État des comptes débiteurs des recettes fiscales et non fiscales (activités administrées) à la fin de l'exercice

(en milliers de dollars)	Au 31 mars 2000	Au 31 mars 2001	Au 31 mars 2002
Impôt sur le revenu			
Particuliers [1]	6 280 278	6 466 120	**7 571 073**
Sociétés	1 798 317	2 120 505	**2 622 315**
Crédit d'impôt pour la recherche scientifique (CIRS) [2]	1 585	1 585	**1 585**
Retenues à la source (employeurs)	933 312	1 039 768	**1 131 096**
Non-résidents	324 775	423 386	**511 227**
Divers [3]	63 217	77 004	**169 249**
Impôt sur les conventions de retraite	31	8	**28**
Impôt sur les revenus pétroliers	71	53	**57**
Total partiel	9 401 586	10 128 429	**12 006 630**
Douanes, accise, TPS et TVH			
Taxe sur les produits et services (TPS)/taxe de vente harmonisée (TVH)	3 358 898	3 506 205	**3 688 148**
Autres taxes et droits d'accise	113 998	160 119	**128 940**
Droits de douane à l'importation	99 246	114 511	**89 895**
Arbitrage	286	286	**286**
Total partiel	3 572 428	3 781 121	**3 907 269**
Total des comptes débiteurs des recettes fiscales [4]	12 974 014	13 909 550	**15 913 899**
Divers comptes débiteurs (recettes non fiscales) [5]	425 017	339 323	**314 365**
Total des comptes débiteurs	13 399 031	14 248 873	**16 228 264**

1 Exclut les paiements anticipés de la prestation fiscale pour enfants (PFE) et du crédit pour la taxe sur les produits et services (CTPS).

2 Représente les « déclarations traitées » en vertu de partie VIII de la *Loi de l'impôt sur le revenu* qui se rapportent aux dépenses des projets de la recherche scientifique qui n'ont pas été acceptées comme crédits d'impôt en vertu de la loi sur le CIRS.

3 Comprend les impôts et pénalités établis d'après les séries de déclarations T3, T4 et T5.

4 Comptes débiteurs des recettes fiscales brutes, sauf les montants non exigibles en vertu des dispositions législatives sur les impôts en litige (3 941,4 millions de dollars au 31 mars 2002; 3 852,7 millions de dollars au 31 mars 2001; 3 461,7 millions de dollars au 31 mars 2000).

5 Notez que les Comptes publics comprennent les comptes débiteurs nets, pour les activités de l'Agence ainsi que les activités administrées, après déduction des provisions pour créances douteuses.

Tableau 5 : Paiements législatifs

Paiements législatifs par secteur d'activité (en milliers de dollars)

Secteur d'activité	Réel 1999-2000	Réel 2000-2001	Recettes prévues 2001-2002	Total des autorisations 2001-2002	Réel 2001-2002
Programmes de prestations et autres services	88 227	102 689	125 000	125 026	**125 026**
Total des paiements législatifs	88 227	102 689	125 000	125 026	**125 026**

Remarque : Ces montants représentent les versements faits à partir du crédit législatif des allocations spéciales pour enfants.

Tableau 6 : Paiements de transfert

Paiements de transfert par secteur d'activité (en milliers de dollars)

Secteur d'activité	Réel 1999-2000	Réel 2000-2001	Recettes prévues 2001-2002	Total des autorisations 2001-2002	Réel 2001-2002
Services fiscaux	94 900	118 953	110 326	113 028	**108 125**
Total des paiements de transfert	94 900	118 953	110 326	113 028	**108 125**

Remarque : Ces montants représentent les contributions versées à la province de Québec au titre de l'administration commune des taxes de vente fédérale et provinciale, à partir du crédit 10 – Contributions.

Tableau 4.2.2 : Recettes non fiscales non disponibles

(en milliers de dollars)	Réel 1999-2000	Réel 2000-2001	Prévu 2001-2002	Réel 2001-2002
Remboursements de dépenses d'années antérieures				
Remboursements de dépenses d'années antérieures	4 894		4 992	
Redressements de sommes à payer de l'année précédente	2 271	10 117	2 315	**1 594**
Ventes de produits et services				
Droits et privilèges				
Boutiques hors taxes	5 168			**5 531**
Frais d'agrément des courtiers	982			
Frais d'entrepôt des douanes	766			
Autres	109			
Location de biens et d'édifices publics				
Location et utilisation de biens publics	643	669	654	**645**
Services de nature réglementaire				
Frais de décisions	1 166			
Autres	44	15		**18**
Services de nature non réglementaire				
Administration de programmes provinciaux	20 652			
Frais de services spéciaux	1 227			
Autres	1 241	67		
Autres frais	5 191	296	745	**286**
Produit de la vente de biens excédentaires de l'État	378	640	384	**327**
Divers				
Recouvrement d'avantages sociaux des employés	22 406	26 301	148 765	**25 512**
Autres	3 041	5 060	4 427	**3 028**
Intérêts payés sur les recettes non fiscales – Autres		11		**11**
Total Partiel	70 179	43 176	162 282	**36 952**
Intérêts et pénalités gagnés sur les recettes				
Pénalités – TPS	79 380	87 641	72 650	**92 443**
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Intérêts – TPS	55 663	70 293	65 614	**74 684**
Intérêts – Autres	5 638	11 548	6 000	**8 154**
Autres recettes non fiscales				
Recettes des amendes				
Amendes et confiscations	4 683	14 931	6 140	**8 566**
Saisies (bureaux)	8 410	11 209	8 000	**7 684**
Saisies des services d'enquête	604	791	1 000	**985**
Saisies des douanes	(40)	(670)	153	**(172)**
Ventes de produits de base et d'information				
Vente d'objets non réclamés, mis sous scellés, etc.	1 178	65		**70**
Autres	214	2		
Total Partiel	161 478	200 099	163 867	**196 493**
Intérêts payés sur les remboursements – TPS	(31 395)	(41 328)		**(45 217)**
Intérêts payés sur les remboursements – Autres	(45 287)	(38 064)		**(8 584)**
Total des recettes non fiscales non disponibles	**154 975**	**163 883**	**326 149**	**179 644**

Tableau 4.3 : État des comptes débiteurs des recettes fiscales et non fiscales (activités administrées) à la fin de l'exercice

(en milliers de dollars)	Au 31 mars 2000	Au 31 mars 2001	Au 31 mars 2002
Impôt sur le revenu			
Particuliers [1]	6 280 278	6 466 120	**7 571 073**
Sociétés	1 798 317	2 120 505	**2 622 315**
Crédit d'impôt pour la recherche scientifique (CIRS) [2]	1 585	1 585	**1 585**
Retenues à la source (employeurs)	933 312	1 039 768	**1 131 096**
Non-résidents	324 775	423 386	**511 227**
Divers [3]	63 217	77 004	**169 249**
Impôt sur les conventions de retraite	31	8	**28**
Impôt sur les revenus pétroliers	71	53	**57**
Total partiel	9 401 586	10 128 429	**12 006 630**
Douanes, accise, TPS et TVH			
Taxe sur les produits et services (TPS)/taxe de vente harmonisée (TVH)	3 358 898	3 506 205	**3 688 148**
Autres taxes et droits d'accise	113 998	160 119	**128 940**
Droits de douane à l'importation	99 246	114 511	**89 895**
Arbitrage	286	286	**286**
Total partiel	3 572 428	3 781 121	**3 907 269**
Total des comptes débiteurs des recettes fiscales [4]	12 974 014	13 909 550	**15 913 899**
Divers comptes débiteurs (recettes non fiscales) [5]	425 017	339 323	**314 365**
Total des comptes débiteurs	13 399 031	14 248 873	**16 228 264**

1 Exclut les paiements anticipés de la prestation fiscale pour enfants (PFE) et du crédit pour la taxe sur les produits et services (CTPS).

2 Représente les « déclarations traitées » en vertu de partie VIII de la *Loi de l'impôt sur le revenu* qui se rapportent aux dépenses des projets de la recherche scientifique qui n'ont pas été acceptées comme crédits d'impôt en vertu de la loi sur le CIRS.

3 Comprend les impôts et pénalités établis d'après les séries de déclarations T3, T4 et T5.

4 Comptes débiteurs des recettes fiscales brutes, sauf les montants non exigibles en vertu des dispositions législatives sur les impôts en litige (3 941,4 millions de dollars au 31 mars 2002; 3 852,7 millions de dollars au 31 mars 2001; 3 461,7 millions de dollars au 31 mars 2000).

5 Notez que les Comptes publics comprennent les comptes débiteurs nets, pour les activités de l'Agence ainsi que les activités administrées, après déduction des provisions pour créances douteuses.

Tableau 5 : Paiements législatifs

Paiements législatifs par secteur d'activité (en milliers de dollars)

Secteur d'activité	Réel 1999-2000	Réel 2000-2001	Recettes prévues 2001-2002	Total des autorisations 2001-2002	Réel 2001-2002
Programmes de prestations et autres services	88 227	102 689	125 000	125 026	**125 026**
Total des paiements législatifs	88 227	102 689	125 000	125 026	**125 026**

Remarque : Ces montants représentent les versements faits à partir du crédit législatif des allocations spéciales pour enfants.

Tableau 6 : Paiements de transfert

Paiements de transfert par secteur d'activité (en milliers de dollars)

Secteur d'activité	Réel 1999-2000	Réel 2000-2001	Recettes prévues 2001-2002	Total des autorisations 2001-2002	Réel 2001-2002
Services fiscaux	94 900	118 953	110 326	113 028	**108 125**
Total des paiements de transfert	94 900	118 953	110 326	113 028	**108 125**

Remarque : Ces montants représentent les contributions versées à la province de Québec au titre de l'administration commune des taxes de vente fédérale et provinciale, à partir du crédit 10 – Contributions.

Tableau 7 : Besoins en ressources par organisation (fonctionnelle) et secteur d'activité

Comparaison des dépenses prévues, des dépenses totales autorisées et des dépenses réelles par organisation et par secteur d'activité pour 2001-2002 (en milliers de dollars)

	Secteurs d'activité					
Organisation	**Services fiscaux**	**Programmes de prestations et autres services**	**Appels**	**Services douaniers**	**Gestion et orientation organisationnelles**	**Total de l'organisation**
Bureau de direction	0	0	0	0	4 877	4 877
Total des autorisations	*0*	*0*	*0*	*0*	*5 443*	*5 443*
Dépenses réelles	**0**	**0**	**0**	**0**	**4 884**	**4 884**
SC, Direction générale de la politique et de la législation	166 617	0	0	0	6 277	172 894
Total des autorisations	*186 273*	*0*	*0*	*0*	*7 506*	*193 779*
Dépenses réelles	**176 328**	**0**	**0**	**0**	**7 959**	**184 287**
SC, Direction générale des cotisations et des recouvrements	644 499	161 186	0		0	805 685
Total des autorisations	*883 715*	*237 802*	*0*	*0*	*0*	*1 121 517*
Dépenses réelles	**886 084**	**218 751**	**0**	**0**	**0**	**1 104 835**
SC, Direction générale des douanes	0	0	0	443 888	0	443 888
Total des autorisations	*0*	*0*	*0*	*551 783*	*0*	*551 783*
Dépenses réelles	**0**	**0**	**0**	**514 953**	**0**	**514 953**
SC, Direction générale des programmes d'observation	618 265	0	0	0	0	618 265
Total des autorisations	*692 693*	*0*	*0*	*0*	*0*	*692 693*
Dépenses réelles	**665 362**	**0**	**0**	**0**	**0**	**665 362**
SC, Direction générale des appels	0	0	74 041	0	0	74 041
Total des autorisations	*0*	*0*	*87 588*	*0*	*0*	*87 588*
Dépenses réelles	**0**	**0**	**80 664**	**0**	**0**	**80 664**
SC, Opérations régionales	44 196	0	0	0	0	44 196
Total des autorisations	*64 494*	*0*	*0*	*0*	*0*	*64 494*
Dépenses réelles	**56 611**	**0**	**0**	**0**	**0**	**56 611**
SC, Direction générale des communications	14 989	0	0	0	0	14 989
Total des autorisations	*27 480*	*0*	*0*	*0*	*0*	*27 480*
Dépenses réelles	**26 326**	**0**	**0**	**0**	**0**	**26 326**
SC, Direction générale des finances et de l'administration	102 952	350	0	14 052	245 062	362 416
Total des autorisations	*120 302*	*350*	*0*	*27 592*	*311 153*	*459 397*
Dépenses réelles	**113 310**	**397**	**0**	**27 159**	**277 579**	**418 445**
SC, Direction générale des ressources humaines	0	0	0	0	92 515	92 515
Total des autorisations	*0*	*0*	*0*	*0*	*147 051*	*147 051*
Dépenses réelles	**0**	**0**	**0**	**0**	**139 086**	**139 086**
SC, Direction générale de l'informatique	38 772	12 297	225	5 617	195 967	252 878
Total des autorisations	*79 121*	*14 360*	*960*	*21 795*	*312 318*	*428 554*
Dépenses réelles	**55 532**	**2 000**	**782**	**18 433**	**333 835**	**410 582**
Compte de l'entreprise	7 273	1 044	0	961	87 352	96 630
Total des autorisations	*(33 348)*	*1 212*	*0*	*1 057*	*24 112*	*(6 967)*
Dépenses réelles	**(27 414)**	**(93)**	**0**	**(356)**	**4 246**	**(23 617)**
Recettes à valoir sur le crédit	(105 492)	(380)	(6 787)	0	(29 386)	(142 045)
Total des autorisations	*(103 177)*	*(380)*	*(6 394)*	*0*	*(40 123)*	*(150 074)*
Dépenses réelles	**(96 677)**	**(380)**	**(6 394)**	**0**	**(37 473)**	**(140 924)**
Totaux	1 532 071	174 497	67 479	464 518	602 664	2 841 229
Total des autorisations	*1 917 553*	*253 344*	*82 154*	*602 227*	*767 460*	*3 622 738*
Dépenses réelles	**1 855 462**	**220 675**	**75 052**	**560 189**	**730 116**	**3 441 494**

Remarque : Les données en caractères ordinaires sont les dépenses prévues selon le *Rapport sur les plans et priorités de 2001-2002*. Les données en caractères italiques indiquent le total des autorisations à partir du Budget principal, du Budget supplémentaire et des autres autorisations. Les données en caractères gras indiquent les dépenses ou les recettes réelles.

Tableau 8 : Projets d'immobilisations

Projets d'immobilisations (crédit 5) par secteur d'activité (en milliers de dollars)						
Secteur d'activité	Coût total estimatif courant	Réel 1999-2000	Réel 2000-2001	Dépenses prévues 2001-2002	Total des autorisations 2001-2002	Réel 2001-2002
Services douaniers						
Projets de construction de nouveaux locaux :						
Aldergrove (C.-B.)	9 935					
Andover (N.-B.)	5 761	94	43	948	*50*	**23**
Armstrong (Qc)	7 076	2		602	*95*	**12**
Clarenceville (Qc)	750				*59*	**41**
Coutts (Alberta)	16 596	2 856	217	3 500	*8 200*	**10 280**
Coutts – Terrain (Alb.)	2 500				*2 400*	**2 401**
Coutts – Inspection des animaux (Alb.)	1 600		1 600			
Douglas (C.-B.)	15 215	84	123	1 600	*1 500*	**119**
Emerson (Man.)	12 658	7 342	406		*500*	**319**
Emerson East-Lynn (Man.)	500				*29*	**5**
Fort Frances (Ont.)	32	21	11			
Kingsgate (C.-B.)	7 433				*52*	
Little Gold Creek (C.-B.)	1 820	51	281		*32*	**31**
Nelway (C.-B.)	852	735	36			**6**
Osoyoos (C.-B.)	17 030	1 284	4 559	4 627	*8 000*	**8 070**
Regway (Sask.)	384	25				
Rigaud (Qc)	440				*226*	**438**
Rock Island (Qc)				450		
Saint-Bernard-de-Lacolle (Qc)	13 938	25			*50*	**37**
Stanstead – Route 55 (Qc.)	5 012				*100*	**34**
Trout River (Qc)	2 934					
Études de faisabilité	1 000				*1 000*	**782**
Modèles de conception	300				*50*	**13**
Projets liés aux installations existantes :						
Projets de santé et sécurité	11 077	1 283	1 535	1 800	*2 757*	**2 315**
Autres projets	14 844	1 919	1 189	200	*2 136*	**1 819**
Total des projets d'immobilisations	149 687	15 721	10 000	13 727	*27 236*	**26 745**

Tableau 7 : Besoins en ressources par organisation (fonctionnelle) et secteur d'activité

Comparaison des dépenses prévues, des dépenses totales autorisées et des dépenses réelles par organisation et par secteur d'activité pour 2001-2002 (en milliers de dollars)

	Secteurs d'activité					
Organisation	**Services fiscaux**	**Programmes de prestations et autres services**	**Appels**	**Services douaniers**	**Gestion et orientation organisationnelles**	**Total de l'organisation**
Bureau de direction	0	0	0	0	4 877	4 877
Total des autorisations	*0*	*0*	*0*	*0*	*5 443*	*5 443*
Dépenses réelles	**0**	**0**	**0**	**0**	**4 884**	**4 884**
SC, Direction générale de la politique et de la législation	166 617	0	0	0	6 277	172 894
Total des autorisations	*186 273*	*0*	*0*	*0*	*7 506*	*193 779*
Dépenses réelles	**176 328**	**0**	**0**	**0**	**7 959**	**184 287**
SC, Direction générale des cotisations et des recouvrements	644 499	161 186	0		0	805 685
Total des autorisations	*883 715*	*237 802*	*0*	*0*	*0*	*1 121 517*
Dépenses réelles	**886 084**	**218 751**	**0**	**0**	**0**	**1 104 835**
SC, Direction générale des douanes	0	0	0	443 888	0	443 888
Total des autorisations	*0*	*0*	*0*	*551 783*	*0*	*551 783*
Dépenses réelles	**0**	**0**	**0**	**514 953**	**0**	**514 953**
SC, Direction générale des programmes d'observation	618 265	0	0	0	0	618 265
Total des autorisations	*692 693*	*0*	*0*	*0*	*0*	*692 693*
Dépenses réelles	**665 362**	**0**	**0**	**0**	**0**	**665 362**
SC, Direction générale des appels	0	0	74 041	0	0	74 041
Total des autorisations	*0*	*0*	*87 588*	*0*	*0*	*87 588*
Dépenses réelles	**0**	**0**	**80 664**	**0**	**0**	**80 664**
SC, Opérations régionales	44 196	0	0	0	0	44 196
Total des autorisations	*64 494*	*0*	*0*	*0*	*0*	*64 494*
Dépenses réelles	**56 611**	**0**	**0**	**0**	**0**	**56 611**
SC, Direction générale des communications	14 989	0	0	0	0	14 989
Total des autorisations	*27 480*	*0*	*0*	*0*	*0*	*27 480*
Dépenses réelles	**26 326**	**0**	**0**	**0**	**0**	**26 326**
SC, Direction générale des finances et de l'administration	102 952	350	0	14 052	245 062	362 416
Total des autorisations	*120 302*	*350*	*0*	*27 592*	*311 153*	*459 397*
Dépenses réelles	**113 310**	**397**	**0**	**27 159**	**277 579**	**418 445**
SC, Direction générale des ressources humaines	0	0	0	0	92 515	92 515
Total des autorisations	*0*	*0*	*0*	*0*	*147 051*	*147 051*
Dépenses réelles	**0**	**0**	**0**	**0**	**139 086**	**139 086**
SC, Direction générale de l'informatique	38 772	12 297	225	5 617	195 967	252 878
Total des autorisations	*79 121*	*14 360*	*960*	*21 795*	*312 318*	*428 554*
Dépenses réelles	**55 532**	**2 000**	**782**	**18 433**	**333 835**	**410 582**
Compte de l'entreprise	7 273	1 044	0	961	87 352	96 630
Total des autorisations	*(33 348)*	*1 212*	*0*	*1 057*	*24 112*	*(6 967)*
Dépenses réelles	**(27 414)**	**(93)**	**0**	**(356)**	**4 246**	**(23 617)**
Recettes à valoir sur le crédit	(105 492)	(380)	(6 787)	0	(29 386)	(142 045)
Total des autorisations	*(103 177)*	*(380)*	*(6 394)*	*0*	*(40 123)*	*(150 074)*
Dépenses réelles	**(96 677)**	**(380)**	**(6 394)**	**0**	**(37 473)**	**(140 924)**
Totaux	1 532 071	174 497	67 479	464 518	602 664	2 841 229
Total des autorisations	*1 917 553*	*253 344*	*82 154*	*602 227*	*767 460*	*3 622 738*
Dépenses réelles	**1 855 462**	**220 675**	**75 052**	**560 189**	**730 116**	**3 441 494**

Remarque : Les données en caractères ordinaires sont les dépenses prévues selon le *Rapport sur les plans et priorités de 2001-2002*. Les données en caractères italiques indiquent le total des autorisations à partir du Budget principal, du Budget supplémentaire et des autres autorisations. Les données en caractères gras indiquent les dépenses ou les recettes réelles.

Tableau 8 : Projets d'immobilisations

Projets d'immobilisations (crédit 5) par secteur d'activité (en milliers de dollars)

Secteur d'activité	Coût total estimatif courant	Réel 1999-2000	Réel 2000-2001	Dépenses prévues 2001-2002	Total des autorisations 2001-2002	Réel 2001-2002
Services douaniers						
Projets de construction de nouveaux locaux :						
Aldergrove (C.-B.)	9 935					
Andover (N.-B.)	5 761	94	43	948	*50*	**23**
Armstrong (Qc)	7 076	2		602	*95*	**12**
Clarenceville (Qc)	750				*59*	**41**
Coutts (Alberta)	16 596	2 856	217	3 500	*8 200*	**10 280**
Coutts – Terrain (Alb.)	2 500				*2 400*	**2 401**
Coutts – Inspection des animaux (Alb.)	1 600		1 600			
Douglas (C.-B.)	15 215	84	123	1 600	*1 500*	**119**
Emerson (Man.)	12 658	7 342	406		*500*	**319**
Emerson East-Lynn (Man.)	500				*29*	**5**
Fort Frances (Ont.)	32	21	11			
Kingsgate (C.-B.)	7 433				*52*	
Little Gold Creek (C.-B.)	1 820	51	281		*32*	**31**
Nelway (C.-B.)	852	735	36			**6**
Osoyoos (C.-B.)	17 030	1 284	4 559	4 627	*8 000*	**8 070**
Regway (Sask.)	384	25				
Rigaud (Qc)	440				*226*	**438**
Rock Island (Qc)				450		
Saint-Bernard-de-Lacolle (Qc)	13 938	25			*50*	**37**
Stanstead – Route 55 (Qc.)	5 012				*100*	**34**
Trout River (Qc)	2 934					
Études de faisabilité	1 000				*1 000*	**782**
Modèles de conception	300				*50*	**13**
Projets liés aux installations existantes :						
Projets de santé et sécurité	11 077	1 283	1 535	1 800	*2 757*	**2 315**
Autres projets	14 844	1 919	1 189	200	*2 136*	**1 819**
Total des projets d'immobilisations	149 687	15 721	10 000	13 727	*27 236*	**26 745**

Tableau 9 : Rapprochement des dépenses présentées dans le *Rapport sur le rendement de l'ADRC* et dans l'État des résultats – Activités de l'Agence de 2001-2002

Pour l'exercice terminé le 31 mars 2002 (en milliers de dollars)

RAPPORT SUR LE RENDEMENT (Voir Tableau 2)			**EXTRAITS DES ÉTATS FINANCIERS VÉRIFIÉS – ÉTAT DES RÉSULTATS – ACTIVITÉS DE L'AGENCE** (Voir l'État des résultats – Activités de l'Agence)				
Fonctionnement	3 322 522		**DÉPENSES DE FONCTIONNEMENT ET D'ADMINISTRATION**				
Dépenses en capital	26 745		**Services**			3 733 184	X1
Subventions et contributions votées	108 125	D1	**Biens**			195 594	X2
Total partiel	3 457 392		**Autres dépenses**			2 466	G2
Subventions et contributions législatives	125 026	I1					
Total des dépenses brutes	3 582 418		**Total des dépenses de fonctionnement et d'administration**			3 931 244	
Moins : Recettes à valoir sur le crédit 1	(140 924)	H1	**Recettes non fiscales**			(208 971)	H2
			(Voir Activitées de l'Agence – Remarque 4)				
			À valoir sur le crédit 1 – ADRC	(140 924)	H1		
			Recettes disponibles	(31 098)	M2		
			Autres recettes non fiscales	(36 949)	M3		
Total des dépenses nettes	3 441 494	H8	**Coûts nets d'exploitation**			3 722 273	X3

Rajustements à la méthode de comptabilité de caisse modifiée utilisée dans le *Rapport sur le rendement de l'ADRC* afin de se rapprocher de la méthode de comptabilité d'exercice modifiée utilisée dans l'État des résultats – Activités de l'Agence :

Rapport sur le rendement	3 441 494	H8	
PLUS :			
Indemnités de départ des employés	34 230	Z1	**Rajustements de comptabilité d'exercice**
Congés annuels et congés compensatoires	17 989	Z2	
Cotisations de l'employeur au régime de santé	169 465	Z3	**Services fournis sans frais par d'autres ministères** (voir Tableau 3.2)
Indemnités pour accidents du travail	2 811	Z4	
Locaux	222 495	B2	
Services juridiques	65 072	Z5	
Services de vérification	4 000	Z6	
Écarts dû à l'arrondissement des subventions et contributions votées	1	D1	Difference entre le Rapport sur le rendement (D1) et l'*État des résultats* (D2) (voir Tableau 9.1)
MOINS :			
Versements de l'allocation pour frais de chauffage	(42 211)	G1	**État des résultats – Activités administrées** (voir l'État des résultats – Activités administrées)
Allocations spéciales pour enfants	(125 026)	I1	
Recettes disponibles en vertu de l'article 60 de la *Loi sur l'ADRC*	(31 098)	M2	Application de recettes non fiscales aux dépenses totales nettes du *Rapport sur le rendement de l'ADRC* pour concilier les coûts nets d'exploitation
Autres recettes non fiscales	(36 949)	M3	
État des résultats – Activités de l'Agence (coûts nets d'exploitation)	**3 722 273**		

Tableau 9.1 : Rapprochement des dépenses par article

Pour l'exercice terminé le 31 mars 2002 (en milliers de dollars)

RAPPORT SUR LE RENDEMENT (Voir Tableau 3.1)				EXTRAITS DES ÉTATS FINANCIERS VÉRIFIÉS ÉTAT DES RÉSULTATS – ACTIVITÉS DE L'AGENCE (Voir l'État des résultats – Activités de l'Agence)				
Personnel				**DÉPENSES DE FONCTIONNEMENT ET D'ADMINISTRATION**				
				Services				
				Personnel				
Salaires et traitements		2 259 535		Salaires			2 038 584	
				Autres indemnités et avantages				
				- Régimes d'avantages sociaux des employés	390 100	I2		
Cotisations aux régimes d'avantages sociaux des employés		390 100	I2					
		2 649 635	A1	- Indemnités et autres	445 154		835 254	
							2 873 838	A2
Biens et services								
Transports et communications		184 610		Locaux			222 495	B2
				Transports et communications			183 538	
Services professionnels et spéciaux		176 198	C1	Services professionnels et spéciaux				
				- Services payés par l'ADRC	133 774			
				- Services juridiques fournis sans frais	65 072	Z5		
				- Services de vérification fournis sans frais	4 000	Z6	202 846	C3
				Paiements de transfert à la province de Québec (Administration commune de la TPS)			108 126	D2
Achats de services de réparation et d'entretien		79 045		Achat de services de réparation et d'entretien			82 104	
Locations		12 032		Autres services			41 164	C2
Information		6 583		Locations			12 032	
Services publics, fournitures et approvisionnements		62 611	E1	Information			6 473	
Autres subventions et paiements				Services publics			568	E2
- Allocation pour frais de chauffage	42 211		G1				3 733 184	X1
- Autres	712	42 923						
Dépenses en capital secondaires		110 748		**Biens**				
		674 750		Équipement			112 465	
Dépenses en capital				Fournitures et approvisionnements			61 583	E3
Dépenses en capital contrôlées		24 882		Terrains, bâtiments et ouvrages			21 546	
							195 594	X2
Paiements de transfert				**Autres dépenses**				
Subventions (paiements législatifs)		125 026	I1	Subventions et autres			2 466	G2
Contributions		108 125	D1					
		233 151						
Dépenses brutes		3 582 418		**Total des dépenses de fonctionnement et d'administration**			3 931 244	
Moins : Recettes à valoir sur le crédit		(140 924)	H1	Recettes non fiscales			(208 971)	H2
Dépenses nettes		**3 441 494**	H8	**Coûts nets d'exploitation**			**3 722 273**	X3

A1 A2 Les lettres encadrées servent à indiquer un montant correspondant qui peut avoir un nom différent ou être inclus dans un autre article. Elles sont expliquées plus en détail à la page suivante.

Tableau 9 : Rapprochement des dépenses présentées dans le *Rapport sur le rendement de l'ADRC* et dans l'État des résultats – Activités de l'Agence de 2001-2002

Pour l'exercice terminé le 31 mars 2002 (en milliers de dollars)

RAPPORT SUR LE RENDEMENT (Voir Tableau 2)			**EXTRAITS DES ÉTATS FINANCIERS VÉRIFIÉS – ÉTAT DES RÉSULTATS – ACTIVITÉS DE L'AGENCE** (Voir l'État des résultats – Activités de l'Agence)				
Fonctionnement	3 322 522		**DÉPENSES DE FONCTIONNEMENT ET D'ADMINISTRATION**				
Dépenses en capital	26 745		**Services**			3 733 184	X1
Subventions et contributions votées	108 125	D1	**Biens**			195 594	X2
Total partiel	3 457 392		**Autres dépenses**			2 466	G2
Subventions et contributions législatives	125 026	I1					
Total des dépenses brutes	3 582 418		**Total des dépenses de fonctionnement et d'administration**			3 931 244	
Moins : Recettes à valoir sur le crédit 1	(140 924)	H1	**Recettes non fiscales**			(208 971)	H2
			(Voir Activitées de l'Agence – Remarque 4)				
			À valoir sur le crédit 1 – ADRC	(140 924)	H1		
			Recettes disponibles	(31 098)	M2		
			Autres recettes non fiscales	(36 949)	M3		
Total des dépenses nettes	3 441 494	H8	**Coûts nets d'exploitation**			3 722 273	X3

Rajustements à la méthode de comptabilité de caisse modifiée utilisée dans le *Rapport sur le rendement de l'ADRC* afin de se rapprocher de la méthode de comptabilité d'exercice modifiée utilisée dans l'État des résultats – Activités de l'Agence :

Rapport sur le rendement	3 441 494	H8	
PLUS :			
Indemnités de départ des employés	34 230	Z1	**Rajustements de comptabilité d'exercice**
Congés annuels et congés compensatoires	17 989	Z2	
Cotisations de l'employeur au régime de santé	169 465	Z3	**Services fournis sans frais par d'autres ministères** (voir Tableau 3.2)
Indemnités pour accidents du travail	2 811	Z4	
Locaux	222 495	B2	
Services juridiques	65 072	Z5	
Services de vérification	4 000	Z6	
Écarts dû à l'arrondissement des subventions et contributions votées	1	D1	Différence entre le Rapport sur le rendement (D1) et l'*État des résultats* (D2) (voir Tableau 9.1)
MOINS :			
Versements de l'allocation pour frais de chauffage	(42 211)	G1	**État des résultats – Activités administrées** (voir l'État des résultats - Activites administrées)
Allocations spéciales pour enfants	(125 026)	I1	
Recettes disponibles en vertu de l'article 60 de la *Loi sur l'ADRC*	(31 098)	M2	Application de recettes non fiscales aux dépenses totales nettes du *Rapport sur le rendement de l'ADRC* pour concilier les coûts nets d'exploitation
Autres recettes non fiscales	(36 949)	M3	
État des résultats – Activités de l'Agence (coûts nets d'exploitation)	**3 722 273**		

Tableau 9.1 : Rapprochement des dépenses par article

Pour l'exercice terminé le 31 mars 2002 (en milliers de dollars)

RAPPORT SUR LE RENDEMENT (Voir Tableau 3.1)				EXTRAITS DES ÉTATS FINANCIERS VÉRIFIÉS ÉTAT DES RÉSULTATS – ACTIVITÉS DE L'AGENCE (Voir l'État des résultats – Activités de l'Agence)					
				DÉPENSES DE FONCTIONNEMENT ET D'ADMINISTRATION					
Personnel				**Services**					
				Personnel					
Salaires et traitements		2 259 535		Salaires			2 038 584		
				Autres indemnités et avantages					
				- Régimes d'avantages sociaux des employés	390 100	I2			
Cotisations aux régimes d'avantages sociaux des employés		390 100	I2	- Indemnités et autres	445 154		835 254		
		2 649 635	A1				2 873 838	A2	
Biens et services									
Transports et communications		184 610		Locaux			222 495	B2	
				Transports et communications			183 538		
Services professionnels et spéciaux		176 198	C1	Services professionnels et spéciaux					
				- Services payés par l'ADRC	133 774				
				- Services juridiques fournis sans frais	65 072	Z5			
				- Services de vérification fournis sans frais	4 000	Z6	202 846	C3	
				Paiements de transfert à la province de Québec (Administration commune de la TPS)			108 126	D2	
Achats de services de réparation et d'entretien		79 045		Achat de services de réparation et d'entretien			82 104		
				Autres services			41 164	C2	
Locations		12 032		Locations			12 032		
Information		6 583		Information			6 473		
Services publics, fournitures et approvisionnements		62 611	E1	Services publics			568	E2	
Autres subventions et paiements							3 733 184	X1	
- Allocation pour frais de chauffage	42 211		G1						
- Autres	712	42 923							
				Biens					
Dépenses en capital secondaires		110 748		Équipement			112 465		
		674 750		Fournitures et approvisionnements			61 583	E3	
Dépenses en capital									
Dépenses en capital contrôlées		24 882		Terrains, bâtiments et ouvrages			21 546		
							195 594	X2	
Paiements de transfert				**Autres dépenses**					
Subventions (paiements législatifs)		125 026	I1	Subventions et autres			2 466	G2	
Contributions		108 125	D1						
		233 151							
Dépenses brutes		3 582 418		**Total des dépenses de fonctionnement et d'administration**			3 931 244		
Moins : Recettes à valoir sur le crédit		(140 924)	H1	Recettes non fiscales			(208 971)	H2	
Dépenses nettes		**3 441 494**	H8	**Coûts nets d'exploitation**			**3 722 273**	X3	

A1 A2 Les lettres encadrées servent à indiquer un montant correspondant qui peut avoir un nom différent ou être inclus dans un autre article. Elles sont expliquées plus en détail à la page suivante.

Tableau 9.2 : Notes sur le rapprochement

Pour l'exercice terminé le 31 mars 2002 (en milliers de dollars)			
Personnel			
voir Tableau 9 : Rapport sur le rendement		2 649 635	A1
PLUS :			
Indemnités de départ des employés	34 230		Z1
Congés annuels et congés compensatoires *	17 989		Z2
Cotisations de l'employeur aux régimes de santé **	169 465		Z3
Indemnités pour accidents du travail ***	2 811	224 495	
Total partiel		2 874 130	
Rajustements (causés par la nouvelle classification des comptes)			
Moins : Virement aux Services professionnels et spéciaux	(312)		J1
Plus : Virement provenant des Services professionnels et spéciaux	20		J2
		(292)	
voir État des résultats – Activités de l'Agence		**2 873 838**	A2
* Changement à la charge à payer			
** Payées par le Conseil du Trésor			
*** Imputées à Développement des ressources humaines Canada			
Locaux (service fourni sans frais et non inclus dans le *Rapport sur le rendement*)		222 495	B2
Services professionnels et spéciaux			
voir Tableau 9 : Rapport sur le rendement		176 198	C1
PLUS : Services juridiques fournis sans frais *		65 072	Z5
PLUS : Services de vérification fournis sans frais **		4 000	Z6
Total partiel		245 270	
Rajustements (causés par la nouvelle classification des comptes)			
Plus : Virement provenant des Services professionnels et spéciaux	312		J1
Moins : Virement aux Services professionnels et spéciaux	(20)		J2
Moins : Virement aux autres subventions	(1 552)	(1 260)	
Total après rajustements		**244 010**	
Autres services		41 164	C2
Services professionnels et spéciaux		202 846	C3
voir État des résultats – Activités de l'Agence		**244 010**	
* Fournis et payés par le ministère de la Justice du Canada			
** Fournis et payés par le Bureau du vérificateur général			
Services publics, fournitures et approvisionnements			
voir Tableau 9 : Rapport sur le rendement		62 611	E1
Rajustements (causés par la nouvelle classification des comptes) :			
Moins : Virement provenant de l'équipement	(206)		
Moins : Virement provenant des autres subventions	(254)	(460)	
Total après rajustements		**62 151**	
Services publics		568	E2
Fournitures et approvisionnements		61 583	E3
voir État des résultats – Activités de l'Agence		**62 151**	
Recettes non fiscales			
voir Tableau 9 : Rapport sur le rendement			
Recettes à valoir sur le crédit 1		(140 924)	H1
PLUS :			
Recettes disponibles en vertu de l'article 60 de la *Loi sur l'ADRC*		(31 098)	M2
Autres recettes non fiscales		(36 949)	M3
Total des recettes non fiscales		**(208 971)**	
voir État des résultats – Activités de l'Agence		**(208 971)**	H2
Les postes suivants sont inclus dans le Rapport sur le rendement et dans l'État des résultats – **Activités administrées** mais pas dans l'État des résultats – **Activités de l'Agence**			
Allocation pour frais de chauffage		42 211	G1
Subventions (allocations spéciales pour enfants)		125 026	I1

Tableau 10 : Rapprochement des dépenses présentées dans le *Rapport sur le rendement de l'ADRC* et dans l'État des résultats – Activités de l'Agence de 2000-2001 (révisé)

Pour l'exercice terminé le 31 mars 2001 (en milliers de dollars)

RAPPORT SUR LE RENDEMENT (Voir *Annexe : Renseignements additionnels sur le rendement par secteur d'activité – Rapport annuel au Parlement 2000-2001*, page 2-181)			**EXTRAITS DES ÉTATS FINANCIERS VÉRIFIÉS – ÉTATS DES RÉSULTATS – ACTIVITÉS DE L'AGENCE** (Voir l'État des résultats – Activités de l'Agence)				
Fonctionnement	4 461 877		**DÉPENSES DE FONCTIONNEMENT ET D'ADMINISTRATION**				
Immobilisations	10 000		**Services**			3 401 083	X1
Subventions et contributions votées	118 953		**Biens**			165 389	X2
Total partiel	4 590 830		**Autres dépenses**			2 518	G2
Subventions et contributions législatives	102 689						
Total des dépenses brutes	4 693 519		**Total des dépenses de fonctionnement et d'administration**			3 568 990	
Moins : Recettes à valoir sur le crédit 1	(132 798)		**Recettes non fiscales** (Voir Recettes non fiscales)			(213 249)	H2
			À valoir sur le crédit 1 – ARDC	(132 798)	H1		
			Recettes disponibles	(37 275)	M2		
			Autres recettes non fiscales	(43 176)	M3		
Total des dépenses nettes	4 560 721	H8	**Coûts nets d'exploitation**			**3 355 741**	X3

Rajustements à la méthode de comptabilité de caisse modifiée utilisée dans le *Rapport sur le rendement* afin de se rapprocher de la méthode de comptabilité d'exercice modifiée utilisée dans l'État des résultats – Activités de l'Agence :

Rapport sur le rendement	4 560 721	H8	
PLUS :			
Indemnités de départ des employés	25 398	Z1	**Rajustements de comptabilité d'exercice**
Congés annuels et congés compensatoires	20 652	Z2	
Cotisations de l'employeur au Régime de santé	112 842	Z3	**Services fournis sans frais par d'autres ministères** (voir Tableau 3.2)
Indemnités pour accidents au travail	3 032	Z4	
Locaux	214 326	B2	
Services juridiques	57 907	Z5	
Services de vérification	3 270	Z6	
MOINS :			
Versements de l'allocations pour frais de chauffage	(1 459 267)	M1	**États des résultats – Activités administrées** (voir Rapprochement des dépenses par article (révisé))
Allocations spéciales pour enfants	(102 689)	I1	
Recettes disponibles en vertu de l'article 60 de la *Loi sur l'ADRC*	(37 275)	M2	**Application de recettes non fiscales aux dépenses totales nettes du *Rapport sur le rendement de l'ADRC* pour concilier les coûts nets d'exploitation**
Autres recettes non fiscales	(43 176)	M3	
États des résultats – Activités de l'Agence (coûts nets d'exploitation)	**3 355 741**		

Les tableaux 10, 10.1 et 10.2 (pour l'exercice 2000-2001) sont révisés à la suite des changements apportés à l'*État des résultats* de 2000-2001 dans le présent Rapport annuel. Veuillez noter que les coûts nets d'exploitation ne changent pas.

Tableau 9.2 : Notes sur le rapprochement

Pour l'exercice terminé le 31 mars 2002 (en milliers de dollars)

Personnel				
	voir Tableau 9 : Rapport sur le rendement		2 649 635	A1
PLUS :				
Indemnités de départ des employés		34 230		Z1
Congés annuels et congés compensatoires *		17 989		Z2
Cotisations de l'employeur aux régimes de santé **		169 465		Z3
Indemnités pour accidents du travail ***		2 811	224 495	
	Total partiel		2 874 130	
Rajustements (causés par la nouvelle classification des comptes)				
Moins : Virement aux Services professionnels et spéciaux		(312)		J1
Plus : Virement provenant des Services professionnels et spéciaux		20		J2
			(292)	
	voir État des résultats – Activités de l'Agence		**2 873 838**	A2
* Changement à la charge à payer				
** Payées par le Conseil du Trésor				
*** Imputées à Développement des ressources humaines Canada				
Locaux (service fourni sans frais et non inclus dans le *Rapport sur le rendement*)			222 495	B2
Services professionnels et spéciaux				
	voir Tableau 9 : Rapport sur le rendement		176 198	C1
PLUS : Services juridiques fournis sans frais *			65 072	Z5
PLUS : Services de vérification fournis sans frais **			4 000	Z6
	Total partiel		245 270	
Rajustements (causés par la nouvelle classification des comptes)				
Plus : Virement provenant des Services professionnels et spéciaux		312		J1
Moins : Virement aux Services professionnels et spéciaux		(20)		J2
Moins : Virement aux autres subventions		(1 552)	(1 260)	
	Total après rajustements		**244 010**	
Autres services			41 164	C2
Services professionnels et spéciaux			202 846	C3
	voir État des résultats – Activités de l'Agence		**244 010**	
* Fournis et payés par le ministère de la Justice du Canada				
** Fournis et payés par le Bureau du vérificateur général				
Services publics, fournitures et approvisionnements				
	voir Tableau 9 : Rapport sur le rendement		62 611	E1
Rajustements (causes par la nouvelle classification des comptes) :				
Moins : Virement provenant de l'équipement		(206)		
Moins : Virement provenant des autres subventions		(254)	(460)	
	Total après rajustements		**62 151**	
Services publics			568	E2
Fournitures et approvisionnements			61 583	E3
	voir État des résultats – Activités de l'Agence		**62 151**	
Recettes non fiscales				
	voir Tableau 9 : Rapport sur le rendement			
Recettes à valoir sur le crédit 1			(140 924)	H1
PLUS :				
Recettes disponibles en vertu de l'article 60 de la *Loi sur l'ADRC*			(31 098)	M2
Autres recettes non fiscales			(36 949)	M3
	Total des recettes non fiscales		**(208 971)**	
	voir État des résultats – Activités de l'Agence		**(208 971)**	H2
Les postes suivants sont inclus dans le Rapport sur le rendement et dans l'État des résultats – **Activités administrées** mais pas dans l'État des résultats – **Activités de l'Agence**				
Allocation pour frais de chauffage			42 211	G1
Subventions (allocations spéciales pour enfants)			125 026	I1

Tableau 10 : Rapprochement des dépenses présentées dans le *Rapport sur le rendement de l'ADRC* et dans l'État des résultats – Activités de l'Agence de 2000-2001 (révisé)

Pour l'exercice terminé le 31 mars 2001 (en milliers de dollars)

RAPPORT SUR LE RENDEMENT (Voir *Annexe : Renseignements additionnels sur le rendement par secteur d'activité – Rapport annuel au Parlement 2000-2001*, page 2-181)			**EXTRAITS DES ÉTATS FINANCIERS VÉRIFIÉS** **ÉTATS DES RÉSULTATS – ACTIVITÉS DE L'AGENCE** (Voir l'État des résultats – Activités de l'Agence)				
Fonctionnement	4 461 877		**DÉPENSES DE FONCTIONNEMENT ET D'ADMINISTRATION**				
Immobilisations	10 000		**Services**			3 401 083	X1
Subventions et contributions votées	118 953		**Biens**			165 389	X2
Total partiel	4 590 830		**Autres dépenses**			2 518	G2
Subventions et contributions législatives	102 689						
Total des dépenses brutes	4 693 519		**Total des dépenses de fonctionnement et d'administration**			3 568 990	
Moins : Recettes à valoir sur le crédit 1	(132 798)		**Recettes non fiscales** (Voir Recettes non fiscales)			(213 249)	H2
			À valoir sur le crédit 1 – ARDC	(132 798)	H1		
			Recettes disponibles	(37 275)	M2		
			Autres recettes non fiscales	(43 176)	M3		
Total des dépenses nettes	4 560 721	H8	**Coûts nets d'exploitation**			**3 355 741**	X3

Rajustements à la méthode de comptabilité de caisse modifiée utilisée dans le *Rapport sur le rendement* afin de se rapprocher de la méthode de comptabilité d'exercice modifiée utilisée dans l'État des résultats – Activités de l'Agence :

Rapport sur le rendement	4 560 721	H8	
PLUS :			
Indemnités de départ des employés	25 398	Z1	**Rajustements de comptabilité d'exercice**
Congés annuels et congés compensatoires	20 652	Z2	
Cotisations de l'employeur au Régime de santé	112 842	Z3	**Services fournis sans frais par d'autres ministères** (voir Tableau 3.2)
Indemnités pour accidents au travail	3 032	Z4	
Locaux	214 326	B2	
Services juridiques	57 907	Z5	
Services de vérification	3 270	Z6	
MOINS :			
Versements de l'allocations pour frais de chauffage	(1 459 267)	M1	**États des résultats – Activités administrées** (voir Rapprochement des dépenses par article (révisé))
Allocations spéciales pour enfants	(102 689)	I1	
Recettes disponibles en vertu de l'article 60 de la *Loi sur l'ADRC*	(37 275)	M2	**Application de recettes non fiscales aux dépenses totales nettes du *Rapport sur le rendement de l'ADRC* pour concilier les coûts nets d'exploitation**
Autres recettes non fiscales	(43 176)	M3	
États des résultats – Activités de l'Agence (coûts nets d'exploitation)	**3 355 741**		

Les tableaux 10, 10.1 et 10.2 (pour l'exercice 2000-2001) sont revisés à la suite des changements apportés à l'*État des résultats* de 2000-2001 dans le présent Rapport annuel. Veuillez noter que les coûts nets d'exploitation ne changent pas.

Tableau 10.1 : Rapprochement des dépenses par article (révisé)

Pour l'exercice terminé le 31 mars 2001 (en milliers de dollars)

RAPPORT SUR LE RENDEMENT (Voir Tableau 3.1)				EXTRAITS DES ÉTATS FINANCIERS VÉRIFIÉS ÉTAT DES RÉSULTATS – ACTIVITÉS DE L'AGENCE (Voir l'État des résultats – Activités de l'Agence)					
				DÉPENSES DE FONCTIONNEMENT ET D'ADMINISTRATION					
Personnel				**Services**					
				Personnel					
Salaires et traitements		2 015 040		Salaires				1 817 854	
				Autres indemnités et avantages					
				- Régimes d'avantages sociaux des employé	414 548	I2			
Cotisations aux régimes d'avantages sociaux des employés		414 548	I2	- Indemnités et autres	358 818			773 366	
		2 429 588	A1					2 591 220	A2
Biens et services				Locaux				214 326	B2
Transports et communications		174 010		Transports et communications				173 858	
Services professionnels et spéciaux		146 830	C1	Services professionnels et spéciaux					
				- Services payés par l'ADRC	102 615				
				- Services juridiques fournis sans frais	57 907	Z5			
				- Services de vérification fournis sans frais	3 270	Z6		163 792	C3
				Paiements de transfert à la province de Québec (Administration commune de la TPS)				118 953	D2
Achats de services de réparation et d'entretien		81 890		Achats de services de réparation et d'entretien				77 467	
				Autres services				44 507	C2
Locations		11 414		Locations				11 414	
Information		4 948		Information				4 948	
Services publics, fournitures et approvisionnements		64 176	E1	Services publics				598	E2
Autres subventions et paiements								3 401 083	X1
- Allocation pour frais de chauffage	1 459 267		G1						
- Autres	2 365	1 461 632							
				Biens					
Dépenses en capital secondaires		94 501		Équipement				95 139	
		2 039 401		Fournitures et approvisionnements				62 940	E3
Dépenses en capital									
Dépenses en capital contrôlées		2 888		Terrains, bâtiments et ouvrages				7 310	
								165 389	X2
Paiements de transfert				**Autres dépenses**					
Subventions (paiements législatifs)		102 689	I1	Subventions et autres				2 518	G2
Contributions		118 953	D1						
		221 642							
Dépenses brutes		4 693 519		**Total des dépenses de fonctionnement et d'administration**				3 568 990	
Moins : Recettes à valoir sur le crédit		(132 798)	H1	**Recettes non fiscales**				(213 249)	H2
Dépenses nettes		**4 560 721**	H8	**Coûts nets d'exploitation**				**3 355 741**	X3

A1 A2 Les lettres encadrées servent à indiquer un montant correspondant qui peut avoir un nom différent ou être inclus dans un autre article. Elles sont expliquées plus en détail à la page suivante.

Tableau 10.1 : Rapprochement des dépenses par article (révisé)

Pour l'exercice terminé le 31 mars 2001 (en milliers de dollars)

RAPPORT SUR LE RENDEMENT (Voir Tableau 3.1)				EXTRAITS DES ÉTATS FINANCIERS VÉRIFIÉS ÉTAT DES RÉSULTATS – ACTIVITÉS DE L'AGENCE (Voir l'État des résultats – Activités de l'Agence)				
Personnel				**DÉPENSES DE FONCTIONNEMENT ET D'ADMINISTRATION**				
				Services				
				Personnel				
Salaires et traitements		2 015 040		Salaires			1 817 854	
				Autres indemnités et avantages				
				- Régimes d'avantages sociaux des employé	414 548	I2		
Cotisations aux régimes d'avantages sociaux des employés		414 548	I2	- Indemnités et autres	358 818		773 366	
		2 429 588	A1				2 591 220	A2
Biens et services								
				Locaux			214 326	B2
Transports et communications		174 010		Transports et communications			173 858	
				Services professionnels et spéciaux				
Services professionnels et spéciaux		146 830	C1	- Services payés par l'ADRC	102 615			
				- Services juridiques fournis sans frais	57 907	Z5		
				- Services de vérification fournis sans frais	3 270	Z6	163 792	C3
				Paiements de transfert à la province de Québec (Administration commune de la TPS)			118 953	D2
Achats de services de réparation et d'entretien		81 890		Achats de services de réparation et d'entretien			77 467	
				Autres services			44 507	C2
Locations		11 414		Locations			11 414	
Information		4 948		Information			4 948	
Services publics, fournitures et approvisionnements		64 176	E1	Services publics			598	E2
Autres subventions et paiements							3 401 083	X1
- Allocation pour frais de chauffage	1 459 267		G1					
- Autres	2 365	1 461 632						
				Biens				
Dépenses en capital secondaires		94 501		Équipement			95 139	
		2 039 401		Fournitures et approvisionnements			62 940	E3
Dépenses en capital								
Dépenses en capital contrôlées		2 888		Terrains, bâtiments et ouvrages			7 310	
							165 389	X2
Paiements de transfert				**Autres dépenses**				
Subventions (paiements législatifs)		102 689	I1	Subventions et autres			2 518	G2
Contributions		118 953	D1					
		221 642						
Dépenses brutes		4 693 519		**Total des dépenses de fonctionnement et d'administration**			3 568 990	
Moins : Recettes à valoir sur le crédit		(132 798)	H1	**Recettes non fiscales**			(213 249)	H2
Dépenses nettes		**4 560 721**	H8	**Coûts nets d'exploitation**			**3 355 741**	X3

A1 A2 Les lettres encadrées servent à indiquer un montant correspondant qui peut avoir un nom différent ou être inclus dans un autre article. Elles sont expliquées plus en détail à la page suivante.

Tableau 10.2 : Notes sur le rapprochement (révisé)

Pour l'exercice terminé le 31 mars 2001 (en milliers de dollars)			
Personnel			
voir Tableau 10 : Rapport sur le rendement		2 429 588	A1
PLUS :			
Indemnités de départ des employés	25 398		Z1
Congés annuels et congés compensatoires *	20 652		Z2
Cotisations de l'employeur aux régimes de santé **	112 842		Z3
Indemnités pour accidents du travail ***	3 032	161 924	
Total partiel		2 591 512	
Moins : Dépenses en salaires reclassifiées aux services professionnels et spéciaux pour les avances et allocations versées aux membres du Conseil de direction		(292)	J2
voir État des résultats – Activités de l'Agence		**2 591 220**	A2
* Changement à la charge à payer			
** Payées par le Conseil du Trésor			
*** Imputées à Développement des ressources humaines Canada			
Locaux (service fourni sans frais et non inclus dans le *Rapport sur le rendement*)		214 326	B2
Services professionnels et spéciaux			
voir Tableau 10 : Rapport sur le rendement		146 830	C1
PLUS : Services juridiques fournis sans frais *		57 907	Z5
PLUS : Services de vérification fournis sans frais **		3 270	Z6
Total partiel		208 007	
Ajouter : Dépenses en salaires reclassifiées aux services professionnels et spéciaux pour les avances et allocations versées aux membres du Conseil de direction		292	J1
Total après rajustements		**208 299**	
Autres services		44 507	C2
Services professionnels et spéciaux		163 792	C3
voir État des résultats – Activités de l'Agence		**208 299**	
* Fournis et payés par le ministère de la Justice du Canada			
** Fournis et payés par le Bureau du vérificateur général			
Services publics, fournitures et approvisionnements			
voir Tableau 10 : Rapport sur le rendement		64 176	E1
MOINS : Dépenses reclassifiées (au compte de l'équipement)		(638)	
Total après rajustements		63 538	
Services publics		598	E2
Fournitures et approvisionnements		62 940	E3
voir État des résultats – Activités de l'Agence		**63 538**	
Recettes non fiscales			
voir Tableau 10 : Rapport sur le rendement			
Recettes à valoir sur le crédit 1		**(132 798)**	H1
PLUS :			
Recettes disponibles (en vertu de l'article 60 de la *Loi sur l'ADRC*)		(37 275)	M2
Autres recettes non fiscales		(43 176))	M3
Total des recettes non fiscales		**(213 249)**	
voir État des résultats – Activités de l'Agence		**(213 249)**	H2
Les postes suivants sont inclus dans le Rapport sur le rendement et dans l'État des résultats – **Activités administrées** mais pas dans l'État des résultats – **Activités de l'Agence**			
Allocation pour frais de chauffage		1 459 267	M1
Subventions (allocations spéciales pour enfants)		102 689	I1